



CLASSIFICATIONS MANUAL FOR GOVERNMENT FINANCE STATISTICS AUSTRALIA

AUSTRALIAN BUREAU OF STATISTICS

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PREFACE

This classification manual has been prepared by the Australian Bureau of Statistics for use in the collection, compilation and publication of Government Finance Statistics (GFS). It is also intended to serve as a reference for users of GFS to assist their understanding of the statistics produced in accordance with these classifications.

The development of these classifications is the result of a review of the requirements for GFS to meet the needs of a wide variety of users. The classifications are being introduced progressively in GFS publications beginning with the 1982-83 issues of Commonwealth Government Finance (cat no 5502.0), and State and Local Government Finance (cat no 5504.0).

Data for years earlier than 1982-83, that was compiled using the superseded classifications, have been converted to the new categories. In most cases direct conversion was possible. In other cases, within limits of time and resources, the reclassification has been made on the basis of readily available information. As the new classifications are in general more detailed than those they replace and all the additional information ideally needed to convert the old series is not currently available, revisions to the historical series may be made in later issues of relevant publications.

Initially, statistics will not generally be available at the finest level of the new classifications. The first priority will be to concentrate on improving the consistency of time series at the level of detail that was published using the old classifications.

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May 1984

CHAPTER 1 - INTRODUCTION

SCOPE AND MAJOR USES OF GOVERNMENT FINANCE STATISTICS

1. The GFS classifications are applied to enterprise units of the non-financial public sector and their transactions. The non-financial public sector comprises general government and public trading enterprises of the Commonwealth, State and local levels of government. For a detailed discussion of units classifications see paragraphs 6-12.

2. GFS data are used not only to compile specific government finance publications, including Standardised Local Government Finance Statistics, but also as a data source for the national income and expenditure (NI and E) estimates of the Australian National Accounts (ANA). A number of separate collections are undertaken-

(a) quarterly estimates - for NI and E purposes are produced about 8 weeks after the end of the relevant quarter and appear in Quarterly Estimates of National Income and Expenditure (cat no 5206.0);

(b) preliminary annual estimates - for NI and E purposes, are produced about 7 weeks after the end of each financial year, and are published as Commonwealth Budget Paper No. 10 (National Income and Expenditure, ABS cat. no. 5213.0).

(c) provisional and forward annual estimates statistics - these statistics are based on more detailed source data than the estimates in (a) and (b) and are first published approximately 9 months after the end of the financial year. The term provisional annual estimates refers to the annual statistics for the latest completed financial year, which are first published in Government Financial Estimates (cat no 5501.0) and later in Australian National Accounts (cat no 5204.0). The term forward annual estimates refers to the forecast estimates for the next financial year which are published around March, in Government Financial Estimates (cat no 5501.0), for the year ending the following June.

(d) final annual statistics - these are the most detailed government finance statistics based mostly on published accounts of government authorities and published for the different levels of government over a six to eighteen months period after the end of the financial year. The main publications showing these statistics are Commonwealth Government Finance (cat no 5502.0), State and Local Government Finance (cat no 5504.0) and Standardised Local Government Finance Statistics (cat no 1212.0).

3. Because government financial activity has an important impact on many social fields special analyses of GFS data are prepared on social topics, such as health and education. GFS data are also used as a data source for the preparation of input-output tables.

CHAPTER 2 - PUBLIC SECTOR UNITS AND UNITS CLASSIFICATIONS

DEFINITION OF THE PUBLIC SECTOR ENTERPRISE UNIT

4. In general, the definition of the enterprise used in government finance statistics is the same as in the private sector, that is, apart from some special treatments, each single legal entity is defined as an enterprise. In addition to entities which have a direct parallel in the private sector and are owned and/or controlled by governments (eg registered companies owned by governments), for statistical purposes, the following other entities are also recognised as legal entities in the public sector:

(a) statutory authorities/entities - these are entities established by the Constitution, by an Act of Parliament of the Commonwealth or one of the States, or by an ordinance of the Australian Capital Territory. This includes the Governor-General and the Governor of each State, each house of the parliaments of the Commonwealth and each State and each court of law. The concept is not restricted to entities created as "bodies corporate" but includes any other entity which is described in legislation as having been established by that legislation. Included are entities established under legislation which provides for the establishment of a class of entities (eg local government authorities) rather than for each entity individually. The concept also includes entities which are created or statutory offices held by individual persons or statutory bodies comprised of several statutory offices named in the legislation.

(b) governmental departments/entities - these are entities created as "Departments of State" (including sub-departments in Western Australia and Queensland, "administrative offices" in New South Wales and the so-called "parliamentary departments" in the Commonwealth and those States where they occur) by the instrument (eg proclamation, Executive Council order) required by legislation in the Commonwealth and each State. However, for statistical purposes, "departmental entities" exclude any statutory entities which may be named as part of a department in the instrument of creation.

5. Each statutory entity and each departmental entity, as defined above, is defined as a separate enterprise, with the following exceptions:

(a) legal entities which operate as an integral part of another legal entity (eg they have no separate accounts and no separate employees) are merged with that entity to form an enterprise; and

(b) legal entities which engage in both activities relevant to "public trading enterprises" and "general government enterprises", as defined in the Standard Institutional Sector Classification of Australia (SISCA) which is discussed in paragraphs 9 and 10 below, are split into separate enterprises in the following circumstances:

(i) the legal entity is a local government authority with any of the following types of trading undertaking:

- . electricity undertakings
- . gas undertakings
- . abattoir undertakings
- . bus transport undertakings
- . water supply undertakings with a total annual current expenditure for all such undertakings greater than \$50,000 measured in 1977-78 prices
- . sewerage undertakings with a total annual current expenditure for all such undertakings greater than \$50,000 measured in 1977-78 prices
- . any other trading undertaking with annual revenue greater than \$500,000 measured in 1977-78 prices.

(ii) The legal entity is not a local government authority and carries out both general government and trading activities of which the lesser is either:

- . annual revenue classifiable to the public trading enterprises subsector of SISCA in excess of \$2,000,000, measured in 1977-78 prices; or
- . annual purchases of goods and services classifiable to the general government enterprises sector of SISCA in excess of \$2,000,000, measured in 1977-78 prices.

Where circumstances in 5(b)(i) apply, the legal entity is broken into separate enterprises, one for each of the types of undertakings listed above which exist (ie one enterprise for all electricity undertakings, one enterprise for all gas undertakings and so on) and one for the balance of the entity.

Where circumstances in 5(b)(ii) apply, the legal entity is split into two separate enterprises, one incorporating the secondary activities and the other constituting the balance of the legal entity; however, in some circumstances the legal entity may be split into more than two enterprises where this accords better with the organisational or accounting structure of the entity.

The splitting rules thresholds which were established using the, at the time, latest available data are expressed in terms of 1977-78 values. The thresholds will be periodically reviewed and updated to more current prices.

PUBLIC SECTOR UNITS CLASSIFICATIONS

6. Each non-financial public sector enterprise unit included in the GFS is classified according to level of government and institutional sector. Units, other than local government bodies, are also classified according to administrative sector.

Level of Government

7. There are three levels of government in Australia:

(a) Commonwealth - all government departments, agencies, authorities and other units responsible to the Commonwealth Parliament;

(b) State - all government departments, authorities and other units responsible to the State Parliaments. The Northern Territory administration, since self-government, has been classified as "State" government;

(c) Local - the geographically smallest governments. Local governments are of two general types -

(i) Municipal government - normally popularly elected within defined geographical areas. Covers local government authorities usually described as cities, towns, shires, boroughs, municipalities and district councils.

(ii) other local authorities - created by or subject to the provisions of local government legislation and exercising delegated powers eg County Councils in NSW and the Outback Areas Community Development Trust in South Australia.

8. If bodies are jointly run by the Commonwealth and State governments, they are included, by convention, with Commonwealth government authorities. Within the ACT, the Commonwealth performs the types of functions normally performed by State and Local governments in the States. To allow comparisons of transactions across the public sector, those Commonwealth transactions within the ACT that are of a State or Local government nature are separately identified.

Institutional Sector Classification

9. A Standard Institutional Sector Classification of Australia (SISCA) will shortly be published by the ABS for use in the collection, compilation and publication of its statistics. The SISCA is the result of a review of the institutional sector classification, used in the ANA, and the ABS public/private sector classification.

10. Non-financial public sector units covered by the GFS system are classified according to SISCA as:

(a) General Government Enterprises

This sector consists of those resident public enterprises which are mainly engaged in the production of goods and services outside the normal market mechanism for consumption by governments and the general public, whose costs of production are mainly financed from public revenues and which provide goods and services to the general public, or sections of the general public, free of charge or at nominal charges well below costs of production. Included are public enterprises mainly engaged in the production of goods and services for other general

government enterprises such as government departments, ministries, offices and other public sector units engaged in public administration and defence, the operation of social security schemes, and the provision of other community, social and economic services.

(b) Public Trading Enterprises (PTEs)

This subsector consists of all those resident public enterprises which are mainly engaged in the production of goods and services for sale in the market with the intention of maximising profits and financial returns to their owners or, at least, of recovering all or a significant proportion of their operating costs. Includes enterprises, such as public transport undertakings, whose prices may be set, as a matter of government policy, at levels which lead to a recurring loss on their operations. Excluded are public enterprises mainly engaged in the production of goods and/or services for general government enterprises. Public trading enterprises in SISCA are further classified into commodity marketing authorities and other public trading enterprises.

11. Local government authorities are subdivided into general government or PTE units according to the public sector enterprise units rules in para 5 above.

Administrative Sector Classification

12. An administrative sector classification has been developed to provide a uniform classification for GFS purposes of Commonwealth and State non-financial public sector units according to a budget/non-budget sector distinction as follows:

(a) Budget Sector

The Budget Sector consists of State and Commonwealth government enterprise units (general government and public trading enterprises) whose day to day receipts and payments, apart from some minor transactions with financial enterprises, are recorded in the Public Accounts. For this purpose, the Public Accounts means revenue, loan and trust funds and special deposit and advance accounts maintained by each government.

The recording of receipts and payments through the Public Accounts means that the unit has no deposits with financial enterprises in its own name, or if it does, that they are minor or are regularly cleared and transferred to the Public Accounts.

(b) Non-budget Sector

The Non-budget Sector comprises State and Commonwealth government enterprise units the bulk of whose day to day receipts and payments are transacted, and whose balances are held, with financial enterprises in their own name, independently from the Public Accounts. This is irrespective of whether the major receipts of these units are in the form of grants from the Public Accounts which finance the bulk of their day to day operations.

CHAPTER 3 - ECONOMIC TRANSACTIONS FRAMEWORK

NATURE, USES AND COVERAGE OF THE CLASSIFICATION

13. This classification, the Economic Transactions Framework (ETF) for Government Finance Statistics, is designed to facilitate study of the macro-economic impact of government transactions on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts.

14. The ETF is used to classify economic transactions of non-financial public sector enterprise units (as defined in Chapter 2) and covers all transactions between:

- . units of the non-financial public sector and the rest of the economy (inter-sector transactions);
- . any single unit of the non-financial public sector and other such units (intra-sector transactions).

15. Intra-sector transactions cover transactions within and between units in institutional sectors, administrative sectors, and the three levels of government. See Chapter 2 for further information on these sectors, and Chapter 6 for Source/Destination Classification of these transactions.

16. The classification is also used in the compilation of Standardised Local Government Finance Statistics (SLGFS). In that system, the operations of local government authorities are divided into "ordinary services" and "trading activities". Trading activities include gas, electricity, water supply, sewerage and abattoir operations of local government authorities. Where such trading activity undertakings exceed a given size (see para 5b(i)) they are regarded as public trading enterprises. The ordinary services and the balance of trading activity operations of each local government authority, ie trading activities below the specified size limit, constitute a general government unit. A number of ETF codes cater for the dual classification of LGA activities as ordinary services/trading activities as well as general government/public trading enterprise operations.

PRINCIPLES UNDERLYING THE CONSTRUCTION OF THE ETF

17. A review of user and processing requirements for an economic type classification indicated that fundamental changes were required to the previous classification in terms of the structure of the classification and in the treatment of certain classes of transactions. The major principles established for the construction of the ETF were as follows:

- (a) the classification needed to be sufficiently general to accommodate the presentation of consolidated statistics for all parts of the non-financial public sector, to meet the needs of an integrated system of government finance statistics, and also to meet the needs of particular users, such as users of the SLGFS;

(b) the scope of public sector activities covered by the ETF should be clearly defined by the new classification, being based on ABS standards for public sector statistical units;

(c) provision should be made to meet the needs of users for data to be provided on a gross and net basis. To facilitate this requirement there should be separate receipts and payments categories for government finance transactions;

(d) a comprehensive method of classification was needed to provide for accurate determination of transactions between units that need to be eliminated on consolidation of particular sectors;

(e) the structure of the new classification should be hierarchical in order to explain the relationships between transactions and to facilitate the classification and storage of data at different levels of aggregation.

18. In order for the ETF to cater for the variety of user requirements a combination of National Accounting and other classification principles are used in its structure, and sufficient detailed and special classification categories are introduced to cover the requirements of SLGFS and other special users of government finance statistics classified by economic type.

DESCRIPTION OF THE CLASSIFICATION SYSTEM

19. The Economic Transactions Framework is a hierarchical structure in which categories are strictly defined in terms of their receipts and payments characteristics because those characteristics either determine the transaction's location in the structure, eg outlay or revenue, or establish the transaction's role in the derivation of a particular statistical concept within the structure, eg operating expenditure of PTEs as an offset to operating revenue of PTEs to derive net operating surpluses of PTEs (ETF 32). The ETF consists of four levels: section, group, subgroup and class. There are 4 sections, 21 groups, 50 subgroups and 145 classes. The four sections of the ETF are:

- current outlays;
- capital outlays;
- revenue and grants received;
- financing transactions.

For internal working purposes an additional section is provided for classification of intra-unit transfers which are netted off in the production of GFS statistics. That section is not included in this manual.

20. A four digit numbering system is used for the ETF. To facilitate the processing of the more timely government finance statistics collections, such as quarterly and preliminary annual estimates, where data are not available for the most detailed categories, data which cannot be classified at the lowest level, due to lack of information, are coded to the higher levels of the classification.

21. In final annual statistics, ideally, all data should be classified to the most detailed classes, however, given the limitations of existing data sources and the difficulties of collecting additional data, it is likely to be some time before the ETF can be fully implemented at the class level.

22. Classes ending in 9 are selectively used as "not elsewhere classified" categories where it is known or expected that transactions exist at this level but do not warrant a separately identified class of their own.

STRUCTURE OF THE CLASSIFICATION

23. The four sections that comprise the top level of the ETF represent the basic government finance statistical aggregates: outlays; revenues and grants; and financing transactions. An important basic distinction is between repayable transactions (financing plus advances) and non-repayable transactions (revenue and grants, and outlays excluding advances). Analytically, the importance of this distinction relates to the economic consequences of the existence or absence of a financial asset or liability. Repayable transactions generate or extinguish a claim for repayment and, whereas non-repayable transactions are completed within a period, the claims created by repayable transactions can accumulate over many periods. This accumulation of assets and liabilities generates future receipts and payments (interest and redemption) and expectations of those future transactions can affect current economic behaviour.

24. There are separate sections for capital and current outlays but not for capital and current revenue and grants received because the distinction between capital and current transactions is considered to be of much greater statistical interest for outlays. It is also convenient to split outlays into two sections because outlays have to be divided into a greater number of detailed classes. Capital outlays are defined to include net advances paid. Advances are included in outlays rather than in financing transactions in order to bring together all the methods governments use to achieve expenditure policies, ie policies which aim to direct expenditure towards particular purposes. Advances are the only repayable transactions included in outlays and consist of lending, and acquisition of equities, undertaken to fund other levels of government or particular activities of enterprises and households. The financial claims on others are acquired, in this case, in order to direct spending into particular channels, eg loans for housing, rather than to earn a return on temporarily surplus funds. The acquisition of financial assets, for this latter reason, is referred to in the ETF as "investment" and those transactions are grouped with other financing transactions.

25. Capital outlays cover expenditure on (and sale of) fixed assets, stocks, land and intangible assets as well as the provision of funds, in the form of capital transfers and net advances, for the purpose of acquiring such assets. All other outlays are considered to be current outlays and consist of general government final consumption expenditure and current transfer payments. The fundamental distinction between

current and capital transactions rests on whether the commodities underlying the transactions are "used up" over a period (conventionally taken to be one year) or represent assets which generate a future stream of benefits.

Section 1 - Current Outlays

26. The groups in this Section dissect current outlays into transactions in goods and services, sometimes referred to as "real transactions" (ETF 11), and current transfer payments (ETF 12, 13). ETF 11 is the national accounting measure of general government final consumption expenditure which is a net concept showing the operating result of the provision of goods and services by general government enterprises. The intention of general government enterprises is to provide goods and services free or below cost and therefore their expenditures always exceed their income earned from sales of goods and services. The net result of these operations, being a net payment transaction, is classified to outlays. Because users of government finance statistics may be interested in the gross as well as the net value of general government subsector outlays provision has been made for the payments (ETF 111) and receipts (ETF 112) to appear as adjacent subgroups within the framework.

27. Current transfer payments are separated into requited (ETF 12) and unrequited (ETF 13) transactions. Requited transactions are those where something is received in return: such as goods and services in return for payment, use of property in return for rent, use of money in return for interest. Unrequited transactions are those where no direct benefit is received in return, eg payment of taxes, payment of personal benefits such as old age pensions.

Section 2 - Capital Outlays

28. The groups in this section deal with expenditures on assets (ETF 21, 22, 23), which are requited transactions, capital transfer payments (ETF 24), which are unrequited transactions, and advances (ETF 25), which are repayable transactions.

Section 3 - Revenue and Grants Received

29. The groups in this section of the ETF cover taxes, fees and fines received (ETF 31), other revenue (ETF 34) and grants received (ETF 35) which are all unrequited transactions, and net operating surpluses of PTEs (ETF 32) and property income (ETF 33) which are requited transactions. Net operating surplus is the national accounting measure of the net operating result of public trading enterprises. PTEs usually attempt to cover their costs and, hence, the difference between operating revenue (ETF 321) and operating expenditure (ETF 322) is classified as a revenue transaction. Some users are interested in the gross statistics of PTE operations and, hence, PTE operating expenditures (ETF 322) are shown separately in this section which otherwise deals almost entirely with receipts.

Section 4 - Financing Transactions

30. This section covers repayable transactions other than net advances paid. A characteristic of repayable transactions is that they produce a direct change in the financial asset or liability position of both the public sector unit and the other transactor. From the ETF user's point of view, the asset/liability characteristics are of interest because they measure the extent of claims by governments on others, that result from government lending, and the extent of claims on governments by others, that are the consequence of government borrowing. Governments pursue their lending activities principally for the purposes of public policy. Government borrowing is undertaken to finance capital works and to compensate for shortfalls in revenue. The sources and terms of borrowing affect the management of the money supply and the cost of government debt. With this in view, ETF groups 42-43 analyse borrowing in terms of:

- domestic and overseas borrowing;
- type of debt instrument;
- long term and short term borrowing;
- type of lender.

31. Financing transactions are also dissected into transactions in debt and equities and transactions in currency and deposits. The acquisition of financial assets for liquidity management is separated into ETF 45 - Investments (debt and equities) and ETF 46 - Currency and deposits.

32. Liabilities are split into advances received and borrowing, ETF 41, 42, 43 (debt and equities) and deposits held on behalf of other public or private bodies, ETF 44 (currency and deposits).

33. ETF group 47 transactions show the extent of financing derived from depreciation expenses of the period (ETF 4710, Increase in provisions for depreciation), the financing derived by PTEs from the excess of superannuation charges over superannuation payments for a period and the financing to general government enterprises that results from the excess of public enterprises superannuation provisions transferred to general government over pensions paid to their ex-employees by general government (ETF 472, Increase in superannuation provision), and financing from other PTE provisions (ETF 4730, Increase in other provisions). ETF group 48 transactions consist of the remaining accrual transactions and the residual category. A strict assets/liabilities distinction in this group applies only to ETF 4801 (liabilities) and ETF 4802 (assets).

APPLICATION OF THE ETF

34. The ETF is a framework for classifying the transactions of general government and public trading enterprises of the non-financial public sector. These transactions appear in the production, income and outlay, and capital accounts of the general government and corporate trading enterprise sectors of the Australian National Accounts.

35. Not all ETF categories apply to both transactions of general government and public trading enterprise units. The following categories are used exclusively for the transactions of either public trading enterprises or general government enterprises:

Used exclusively for general government enterprise transactions -

- general government final consumption expenditure (ETF 11)
- subsidies paid to enterprises (ETF 131)
- personal benefit payments (ETF 132)
- income from public financial enterprises (ETF 332)
- ex gratia receipts (in lieu of municipal rates) (ETF 3411)
- intra-sector current grants received (ETF 3501)
- funds provided for the IMF (ETF 4622)
- general government receipts from public enterprises to finance pensions (ETF 4722)
- general government payments of pensions in respect of public enterprises (ETF 4723)

Used exclusively for public trading enterprise transactions -

- net income transferred by PTEs (ETF 122)
- direct taxes paid (ETF 1341)
- net operating surpluses of PTEs (ETF 32)
- increase in provisions for depreciation (ETF 471)
- increase in superannuation provisions (ETF 4721)

The detailed descriptions of ETF classes indicate which particular classes apply only to PTEs or general government units.

RELATIONSHIP WITH THE PREVIOUS ECONOMIC TYPE CLASSIFICATION

36. The Economic Type Classification (ETN) has been used for the classification of economic transactions since 1971. The ETN was a single level listing of transaction types which made it difficult to draw out the conceptual relationships between the different categories of transactions. The ETN frequently used the same codes for both receipts and payments sides of particular classes of transactions making it impossible to adequately present data on both "gross" and "net" bases.

37. An important consideration in developing the ETF was that various major conceptual problems which arose during the life of the ETN should be resolved and the structure of the ETF designed to accommodate the appropriate classification treatment. A short account of how some of the main problems have been resolved in the ETF is given in the following paragraphs.

Uniform treatment of pension scheme transactions

38. Difficulties have been encountered in recent years in consistently classifying transactions relating to superannuation schemes. These have arisen because of the variety of schemes which have been implemented and the range of transactions involved. Three main types of schemes have been introduced in the public sector:

- (a) fully funded - employer and employee contributions are accumulated in a superannuation fund (forming part of the financial enterprises sector) which pays pensions or lump sum benefits to ex-employees;
- (b) partly funded - employee contributions are accumulated in a superannuation fund but employer contributions are paid out of Consolidated Revenue as pensions fall due;
- (c) unfunded - employee contributions are paid into and pensions are paid out of Consolidated Revenue.

Employees of non-budget sector units may be covered by separate superannuation schemes or by a centralised scheme. In the latter case the employing enterprises may make contributions to the government either as costs accrue in respect of their current employees or on an emerging cost basis as pensions are paid to ex-employees.

39. The approach taken in the ETF is to adopt a different classification treatment of superannuation transactions in respect of employees of general government enterprise and those employed by PTEs as follows:

(a) General government enterprises employees - The net recurring cost of superannuation to government, whether paid for on an emerging cost or accrual basis, is included in final consumption expenditure. Employer contributions paid either to superannuation funds or by non-budget units to Consolidated Revenue are classified as part of gross current expenditure (ETF 1111). Pensions and lump sums paid directly by governments to former employees are also included in gross current expenditure (ETF 1112). Amounts received from employees superannuation funds or other employers (including non-budget general government units) in respect of superannuation are classified as an offset item (ETF 1124) in deriving final consumption expenditure.

(b) Public trading enterprises employees - Employer contributions paid either to superannuation funds or by non-budget units to Consolidated Revenue are classified as ETF 3222 (other operating expenditure). The receipt of such contributions in Consolidated Revenue is classified as ETF 4722 (general government receipts from public enterprises to finance pensions) and the corresponding payments to retired PTE employees are classified as ETF 4723 (general government payments of pensions in respect of public enterprises). The net effect of this is to locate any residual credit in ETF 472 as a financing transaction of the budget sector.

40. Under the previous classification system the major superannuation scheme transactions, that were recorded in Consolidated Revenue, were classified as follows:

- (a) government final consumption expenditure - departmental and railways superannuation payments and recoveries from employers other than Telecom and Australia Post;
- (b) transfer payments - employee contributions transferred from the superannuation funds of partly funded schemes, superannuation payments by unfunded schemes and contributions by members of unfunded schemes;
- (c) financing transactions - superannuation payments to ex-employees of Telecom and Australia Post, contributions by Telecom and Australia Post and receipts of capitalised interest from partly funded superannuation funds.

Contributions to public trading enterprises (PTEs) to offset "recurring losses"

41. In the ETN all contributions to PTEs to offset losses were treated as negative transfers of income between the public trading and general government sectors. The United Nations System of National Accounts (SNA) regards contributions to cover losses, which result from a deliberate policy to maintain prices at a level which does not cover costs of production, as subsidies (SNA para 7.36). Evidence of this deliberate policy to maintain low prices includes: the PTE is in competition with private enterprises which receive subsidies; or the PTE is in a monopolistic position and is experiencing losses over a number of consecutive years. In the ETF, contributions to PTEs to offset losses which result from government policy for PTEs not to charge the full production cost of goods and services provided are treated as subsidies paid by the general government sector (outlays) and subsidies received by the public trading enterprise (operating revenue).

Sales of previously rented dwellings

42. Expenditure on new fixed assets formerly included expenditure by housing authorities on new construction of dwellings for rental purposes less the book value of previously rented dwellings sold to tenants. In the ETF, the sales of previously rented dwellings are netted off expenditure on secondhand fixed assets (ETF 212). Also, the amount recorded for statistical purposes is the sales price and not the book value.

Private trust fund transactions

43. Formerly, private trust fund transactions were treated differently in government finance statistics and Australian national accounts statistics (ANA). For government finance statistics the net receipts of these funds were treated as government financing items and the

¹ A System of National Accounts, UN Studies in Methods Series F No 2 Rev 3, 1968

investments were treated as government investments. For ANA statistics the investments of private trust funds were considered private sector transactions and were eliminated from government statistics.

44. Governments which hold private sector funds use the cash to finance government operations eg the Commonwealth General Trust Fund purchases Internal Treasury Bills. Therefore, the cash held is clearly a financing item. However, the investment of the individual funds are more appropriately regarded as private sector investments. Therefore, the movement in cash balances of private trust funds is included in government financing transactions but the investments are not considered government transactions. In the ETF, the movement in cash balances is calculated as the net result of net receipts and net investments of private trust funds.

Current grants to non-profit institutions

45. In the previous classification system, current grants to private non-profit institutions were included in government final consumption expenditure. Grants to private non-profit institutions are treated as transfer payments in the ETF and not part of government final consumption expenditure. This means that the consequent consumption expenditure of private non-profit institutions now becomes part of private final consumption expenditure.

Capital transfers

46. Capital transfers nec were previously included in the financing category. However, a basic characteristic of financing transactions is that they are repayable transactions (ie transactions involving financial assets and liabilities). If these "capital transfers" are non-repayable transactions, they are included in revenue (ETF 3429, Capital revenue nec) or outlay (ETF 2439, Other capital transfer payments nec).

Gross capital formation

47. Formerly, purchases and sales of land were included in a category called "gross capital formation" and it was unclear whether purchases and sales of intangible assets were intended to be also included in this data item. The ANA (and SNA) defines gross capital formation as gross fixed capital expenditure plus increase in stocks. Gross fixed capital expenditure refers to net expenditure on additions to fixed assets, where fixed assets exclude land and intangible assets. Therefore, in the ETF, expenditure on land and intangible assets (net) is separated from gross fixed capital expenditure and increases in stocks (ie removed from gross capital formation). Public gross fixed capital expenditure (GFCE) in ANA is redefined as expenditure on new fixed assets plus expenditure on secondhand fixed assets (net). This change brings the definition of public GFCE into line with the definition of private GFCE.

Income tax paid by public financial enterprises

48. Income taxes paid by public financial enterprises (PFEs) were formerly regarded as income transfers. The ETF treats such payments as tax revenue and they are classified to ETF 3111 (Direct taxes received).

Payroll tax paid by general government enterprises

49. Payroll tax paid by general government enterprises was formerly treated as negative payroll tax receipts. In the ETF, payroll taxes paid by general government enterprises is treated as outlays (part of government final consumption expenditure). The ETF provides a classification code for payroll taxes, paid by general government enterprises, so that, if required, users may eliminate outlays variations due to payroll tax.

Bank interest, land rent, royalties

50. Interest on bank balances has been dissected into separate classes for interest received and interest paid on overdrafts. The interest paid class is included in outlays rather than netted off revenue as in the old system. Similarly, separate outlay classes have been introduced to classify other property transfer payments, land rent and royalties, rather than, as previously, net them off the revenue classes.

Direct and indirect taxes, fees and fines

51. The National Accounts requirement for taxes, fees and fines to be separated into direct and indirect categories is met by providing separate classes for total direct and indirect taxes, fees and fines in the ETF and using a separate classification, Taxes, Fees and Fines Classification (TFFC), for the detailed recording of those transactions (see Chapter 4 for a description of the TFFC).

Consolidation of transactions

52. To compile statistics about the financial activities of a particular State, level of government, or any other grouping of public sector units, the receipts and payments which pass between the units within the chosen grouping (sub-sector) have to be matched and eliminated. The remaining receipts and payments, transacted with units outside the chosen sub-sector, are then aggregated to produce a measure of financial flows between the sub-sector and the rest of the economy. The process of matching and eliminating the receipts and payments within the chosen sub-sector is known as consolidation.

53. The previous economic type classification had a limited number of categories to identify the source and destination of transactions for purposes of consolidation. It was found that to adequately cater for this aspect within the ETF would have made the framework unwieldy and that information is now covered by a separate classification (see Chapter 6 description of the Source/Destination Classification).

CHAPTER 4 - TAXES, FEES AND FINES CLASSIFICATION

54. The Taxes, Fees and Fines Classification (TFFC) is used to dissect transactions classified to ETF taxes, fees and fines received categories (ET F31) according to the type of tax, fee or fine collected by governments.

BOUNDARIES OF THE NEW CLASSIFICATION

55. The TFFC is used to classify in detail all transactions classified as ETF 311 (taxes received), ETF 312 (fees received) and ETF 313 (fines received). Each class in the TFFC is designated as either direct or indirect or specified proportions of a particular class are designated as direct and indirect. The direct/indirect proportions are determined on the basis of estimates made for each particular tax, fee or fine.

56. The classification has been developed to present, in a systematic way and in sufficient detail for analysis, the relationships that exist between taxes in terms of their common tax base. To facilitate international reporting requirements the classification is comparable, at the group and subgroup levels, with that adopted by the OECD.

STRUCTURE OF THE NEW CLASSIFICATION

57. The TFFC has 6 groups, 20 subgroups and 58 classes. The first five groups of the TFFC are used for the classification of taxes. The tax groups represent the bases on which the taxes are levied and follow, substantially, the grouping adopted in the OECD tax classification. The tax groups are:

- (1) Taxes on income
- (2) Employers' payroll taxes
- (3) Taxes on property
- (4) Taxes on provision of goods and services
- (5) Taxes on use of goods and performance of activities

58. These tax groups are divided into subgroups according to types of entities, property, activities, goods or services being taxed. The classes generally describe the specific types of tax actually collected in Australia. As different taxes are introduced by the Commonwealth, State or local governments, new classes may need to be introduced. Also, subgroups and groups may need to be created to locate new tax classes within the hierarchy.

59. Group 9 of the TFFC is used for the classification of fees and fines. For the present, the only fees and fines separately identified are those published in Standardised Local Government Finance Statistics.

CHAPTER 5 - GOVERNMENT PURPOSE CLASSIFICATION

NATURE AND PURPOSE OF THE CLASSIFICATION

60. The Government Purpose Classification (GPC) for Government Finance Statistics, is designed to facilitate the study of the impact of government transactions on the economy in terms of the purposes for which the transactions are made. In conjunction with the Economic Transactions Framework (ETF) for Government Finance Statistics, it provides information for study of the socio-economic effect of government transactions.

61. The GPC is used to classify transactions of non-financial public sector enterprise units, ie general government and public trading enterprises (see paragraphs 6 to 12 for further discussion of public sector units).

62. To facilitate international comparisons the GPC closely follows the same classification principles as the United Nations Classification of the Functions of Government (COFOG)². The main differences between these classifications are discussed in paragraphs 72 and 73.

63. The transactions that are classified by the GPC are current and capital outlays of general government and public trading enterprises (ETF sections 1 and 2), grants and advances received by general government and public trading enterprises (ETF groups 35 and 41) and the following selected ETF categories:

General government enterprises

Commonwealth, State, local -

- income transferred from PTEs (ETF 331)

Local -

- contributions and donations received (ETF 3419, 3429)
- debt redemption (ETF 42, 43)

Public trading enterprises

Commonwealth, State, local -

- subsidies received (ETF 3213)

2 Classification of the Functions of Government (COFOG), UN Statistical Paper Series M, No. 70, 1980

DESCRIPTION OF THE STRUCTURE OF THE CLASSIFICATION SYSTEM

64. The structure of the GPC (based on the COFOG) has three levels:

- (a) major group (top level)
- (b) group (second level)
- (c) subgroup (lowest level)

There are 14 major groups, 59 groups and 122 subgroups. The major groups, and wherever practicable the groups, follow the UN classification to facilitate international reporting of statistics. The lowest level (subgroup) is designed to meet the needs of users, in Australia, for more detailed statistics.

65. The functions performed by governments can be viewed as falling under four headings:

(a) General government services (major groups 01-03). This heading covers those activities required for the government of the country that cannot be associated with services to persons or to business. These services, which are indispensable to the existence of an organised state, cannot be allocated to particular groups or beneficiaries.

(b) Community and social services (major groups 04-08). This heading covers the services supplied to the community and to households and persons directly. Some of the services in "Housing and community amenities" (major group 07) might be more appropriately classified as economic services. For example, water supply serves both homes and businesses but it is taken that the main thrust of such expenditure is towards the satisfaction of the needs of households.

(c) Economic services (major groups 09-13). This heading covers government expenditures associated with the operation, regulation and more efficient functioning of business. It includes such government objectives as economic development, the redressing of regional imbalances and the creation of employment opportunities.

(d) Other purposes (major group 14).

APPLICATION OF THE CLASSIFICATION

66. The GPC is designed to be a classification of individual transactions. In principle, this means that each purchase, wage payment or other outlay should be assigned a GPC code according to the purpose that the transaction serves. In practice, however, the accounting data available for compilation of government finance statistics is not as detailed as this and usually relates to offices, programs, bureaux and similar units within government departments or to whole departments or authorities. In some cases units may be responsible for a range of activities for which transactions should, strictly speaking, be classified to different purposes. However, if appropriate dissections cannot be obtained the "aggregated" transactions concerned have to be classified to the predominant purpose being served.

RELATIONSHIP WITH THE PREVIOUS PURPOSE CLASSIFICATION

67. The GPC replaces the Classification of the Purposes of Government which was based on the relevant classification included in the United Nations System SNA which has been superseded by COFOG. The major differences between the two classifications are summarised below:

More detailed top level structure

68. The top level of the GPC is more detailed. Economic services has been divided into 5 major groups highlighting the increased level of government involvement in economic services. The major group O9, Fuels and energy, has been created to bring together government outlays in this important area. Public order and safety has been separated from general administration. At the group level of major group O6, Social security and Welfare service groups, have been introduced so there is a clear separation between social security payments and the provision of welfare services.

Elimination of certain categories

69. Stricter interpretation of the principal purpose of certain outlays and the need for a more balanced classification have meant that several of the previously available classification categories are no longer separately identified, namely: Road safety (now in GPC 1219, Road transport nec); Health of Aborigines and Community health facilities and services (now in the appropriate categories of GPC 05, Health); Domiciliary care (now in GPC 0528, Clinic and other non-institutional services nec); Home finance services nec and Housing for Aborigines (now in GPC 0711, Housing); Regulation of industry standards, Technical services nec and Other general economic services (now in GPC 1390, Other economic affairs nec); Road systems and ancillary facilities (now in the appropriate categories of GPC 121, Road transport).

Change in treatment of administrative expenditures

70. Administrative expenditures that can be identified with a single purposes are included in that purpose and separate "general administration" categories have been removed.

Change in treatment of certain transactions

71. The conceptual treatment of certain significant transactions has been changed in the GPC. Defence Force Retirement Benefit scheme transactions are now classified to General public services while they were previously classified to Defence. The reason for this is to show in one place all the transactions relating to government superannuation. Water supply and Street lighting transactions are now classified to Housing and community amenities. They were previously classified to Economic services. Outlays on residential institutions for the elderly and handicapped are now classified to Social security and welfare while they were previously classified to Housing and community amenities.

CONCORDANCE WITH THE UN CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT
(COFOG)

72. One of the objectives in developing the GPC was to observe the same classification principles as in COFOG and to preserve the correspondence between COFOG and GPC major groups. This was not always possible and the major differences between the two classifications are summarised below:

(a) GPC01, General public services

This GPC major group contains outlays on government superannuation schemes. COFOG classifies such transactions to major group 06, Social security and welfare affairs and services. In Australia, such payments are not regarded as part of the social security benefits system.

(b) GPC02, Defence

Unavailability of data about outlays on military schools, colleges and base hospitals has meant that those expenditures remain in GPC02 Defence, whereas COFOG classifies those outlays to major groups 04, Education affairs and services and 05, Health affairs and services respectively.

(c) GPC03, Public order and safety

COFOG specifies that outlays on police colleges, which offer general education as well as police training, should be classified to the appropriate level of major group 04, Education affairs and services. Data are not available to enable such outlays to be isolated and they are included in GPC major group 03 as part of Police services.

(d) GPC04, Education

In common with outlays on military schools and colleges and police colleges, expenditures on medical and dental services to students are excluded from this GPC major group. These student health services are classified to GPC major group 05, Health because in Australia such expenditures are considered part of public health.

(e) GPC05, Health

Apart from the exclusion of military base hospitals and inclusion of student medical and dental outlays in this GPC major group there is equivalence with COFOG major group 05, Health affairs and services.

(f) GPC06, Social security and welfare

Unlike COFOG major group 06, Social security and welfare affairs and services, this major group excludes outlays on government employee pension schemes, which are classified to GPC major group 01, General public services.

(g) GPC14, Other purposes

This GPC major group includes outlays on natural disasters relief. COFOG specifies that disaster outlays should be classified to the particular purpose for which the payment is made, eg social security,

welfare, public safety, housing. However, in practice, this kind of detailed data is not available from existing data sources, and furthermore, some disaster relief outlays are in the form of contingency provisions and cannot be classified to a particular purpose.

73. Apart from the differences relating to allocation of disaster relief transactions to particular purposes the remaining GPC and COFOG major groups are conceptually equivalent.

CHAPTER 6 - OTHER CLASSIFICATIONS

SOURCE/DESTINATION CLASSIFICATION

76. The SDC is a hierarchical arrangement of the three basic units classifications used for classifying all non-financial public sector data, namely

- (1) level of government
- (2) institutional sector
- (3) administrative sector.

77. The function of the Source/Destination Classification (SDC) is to provide information about the source of receipts and the destination of payments for transactions between units within the non-financial public sector. This information is of interest in its own right and is also used in compiling consolidated statistics.

Consolidation

78. To compile statistics about the financial activities of a particular State, level of government, or any other grouping of public sector units, the receipts and payments which pass between the units within the chosen grouping (sub-sector) have to be matched and eliminated. The remaining receipts and payments, transacted with units outside the chosen sub-sector, are then aggregated to produce a measure of financial flows between the sub-sector and the rest of the economy. The process of matching and eliminating the receipts and payments within the chosen sub-sector is known as consolidation.

79. Only certain types of transactions between units within the non-financial public sector (intra-sector transactions) are eliminated on consolidation. Purchases and sales of goods and services and other transactions which appear in production accounts (eg indirect taxes) are not eliminated on consolidation. Production account transactions are used, in the Australian National Accounts, to measure the value of final goods and services produced in the economy and the factor payments associated with the production of those goods and services. The measure of non-financial public sector production consists of the market value of final goods and services sold by public trading enterprises and the cost of producing the output of general government enterprises. If production account transactions were consolidated, distortion would be introduced into the measurement of final consumption expenditure classified by purpose and the measurement of gross product classified by industry.

80. In government finance statistics, the following types of transactions have to be eliminated, for consolidated statistics, if they are between units within the sub-sector being consolidated:

- interest
- income transfers
- grants
- direct taxes
- levies
- net advances
- net borrowing and investments
- changes in funds held on deposit.

81. Consolidation is achieved by matching ETF payment categories with the respective ETF receipt categories and by identifying the respective payers and receivers of a transaction through the SDC.

SOURCE/DESTINATION CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS CODES AND SECTORS

1		Commonwealth government
11		General government enterprises
	111	Budget
	112	Non-budget
12		Public trading enterprises
	121	Budget
	122	Non-budget
2		State governments
21		General government enterprises
	211	Budget
	212	Non-budget
22		Public trading enterprises
	221	Budget
	222	Non-budget
3		Local governments
31		General government enterprises
32		Public trading enterprises

FIXED ASSET CLASSIFICATION

82. The Fixed Asset Classification is designed to meet the needs of ANA users for information about the classification of gross fixed capital expenditure (ETF 21) by broad category of asset. The Fixed Asset Classification is less detailed than the SNA "Classification of gross fixed capital formation according to type" on which it is based. It identifies whether net expenditure on new and secondhand fixed assets was on dwelling, non-dwelling construction or equipment. These categories are defined as follows:

- (a) Dwellings - Outlays on construction, major alteration and addition to dwellings. Includes transfer and similar costs in respect of the purchase (sale) of secondhand dwellings and the installation of new permanent fixtures such as stoves, central heating, air conditioning, lighting, plumbing and other fixed equipment normally installed before dwellings are occupied. Excluded are repair and

replacement of worn out or damaged fixed equipment and fixtures (such outlays are treated as current expenditure). Also excluded (if feasible) are outlays on land associated with the dwellings. Buildings operated for purely transient occupancy, eg hostels, are not considered to be dwellings.

(b) Other Buildings - Outlays on buildings which are entirely, or primarily, for industrial, commercial, recreational or only transient residential use. "Other buildings" include factories, warehouses, office buildings, shops, restaurants, hotels, hostels, garages, schools, hospitals and farm buildings. Included are outlays on installation, alteration and improvement of fixtures, facilities and equipment which are an integral part of the building but excluded are repair and replacement of worn out or damaged fixtures (such outlays are treated as current expenditure). Also excluded (if possible) are outlays on the land involved with these buildings.

(c) Other Construction - Outlays on work put in place on the construction, major alterations and addition to fixed assets other than buildings, eg railway lines, roads, streets, bridges, wharves, harbours, mineshafts, canals, dams, drainage and sanitation projects, athletic fields, gas and electricity mains, telephone lines, afforestation, vineyard and orchard development, etc. Includes transfer and similar costs in respect of purchases (and sales) of secondhand assets of this type. Includes outlays on land reclamation, land clearance and raising or levelling building sites. Excluded (if feasible) are the outlays on the land involved with these assets.

(d) Equipment - Outlays on machinery and equipment which is not an integral part of any building or construction. Machinery and equipment includes motor vehicles, aircraft, ships, railway and tramway rolling stock, agricultural machinery, industrial machinery, office machinery, power generators, furniture, art objects, containers, professional instruments etc. Items of small value, eg hand tools, are excluded if the normal accounting practice is to treat them as a current outlay.

CLASSIFICATIONS TO BE APPLIED TO DATA ON BALANCES OF FINANCIAL ASSETS AND LIABILITIES

83. The development of a uniform set of classifications which could be used in the compilation of government finance statistics for all levels of government had to take account of the specialised requirements of the system of Standardised Local Government Finance Statistics, which includes some statistics on levels of local government debt and investments. The ABS has, therefore, developed several classifications, including a Financial Assets and Liabilities Classification and a Borrower/Lender Classification, which can be used in the production of SLGFS but were designed to be sufficiently general that they can eventually be used for classifying data on balances of financial assets and liabilities of Commonwealth and State authorities. Details of these classifications will be included in this Manual once they are being used more extensively in the compilation of statistics on public sector debt.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

SECTIONS AND GROUPS

Section
Group

1	Current outlays
11	General government final consumption expenditure
12	Requited current transfer payments
13	Unrequited current transfer payments
2	Capital outlays
21	Gross fixed capital expenditure
22	Increase in stocks
23	Expenditure on land and intangible assets (net)
24	Capital transfer payments
25	Advances paid (net)
3	Revenue and grants received
31	Taxes, fees and fines
32	Net operating surplus of PTEs
33	Property income
34	Other revenue
35	Intra-sector grants received
4	Financing transactions
41	Intra-sector advances received (net)
42	Domestic borrowing (net)
43	Borrowing from abroad (net)
44	Deposits received (net)
45	Increase in investments
46	Increase in currency and deposits
47	Increase in provisions
48	Other funds available (net)

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

SECTION 1 - CURRENT OUTLAYS

Group	Sub-group	Class	
11		General government final consumption expenditure	
111		Gross current expenditure	
1111		Employer contributions to superannuation schemes	
1112		Superannuation pensions and lump sums paid directly to former employees	
1113		Wages, salaries and other supplements	
1114		Payroll taxes paid	
1115		Purchases of goods and services	
112		Receipts from sales, reimbursements and superannuation contributions	
1121		General government charges for goods and services	
1122		Local government trading activity rates (general government)	
1123		Reimbursements received for current expenditure	
1124		Amounts received from employees, superannuation funds or other employers in respect of superannuation	
12		Required current transfer payments	
121		Interest payments	
1211		Interest paid on intra-sector advances	
1212		Interest paid on bank overdraft	
1213		Interest paid on other bank loans	
1214		Interest paid on loans from other financial institutions	
1215		Interest paid on bonds and bills in Australia	
1216		Interest paid on borrowing from abroad	
1217		Interest paid on deposits	
1218		Interest paid on loans from the non-financial private sector	
122		Income transferred by PTEs (net)	
1221		Income transferred by PTEs	
1222		Receipt by PTE of contribution to offset non-recurring loss	
123		Land rent, royalties, dividends paid	
1231		Land rent and royalties paid	
1232		Dividends paid	
13		Unrequited current transfer payments	
131		Subsidies paid to enterprises	
1311		Subsidies paid to PTEs	
1312		Subsidies paid to other enterprises	
132		Personal benefit payments	
1321		Personal benefit payments in cash to Australian residents	
1322		Other personal benefit payments to Australian residents	
1323		Personal benefit payments to non-residents	
133		Current grants	
1331		Current grants to non-profit institutions	
1332		Grants to foreign governments and organisations	
1333		Intra-sector current grants paid	
134		Other current transfer payments	
1341		Direct taxes paid	
1342		Current levies paid by local government to other government authorities	
1349		Other current transfer payments nec	

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

SECTION 2 - CAPITAL OUTLAYS

Group	Sub-group	Class	
21		Gross fixed capital expenditure	
211		Expenditure on new fixed assets	
2111		Payments for new fixed assets	
2112		Reimbursements received for capital work done for others	
212		Expenditure on secondhand fixed assets (net)	
2121		Purchases of secondhand fixed assets	
2122		Sales of previously rented dwellings	
2123		Sales of other secondhand fixed assets	
22		Increase in stocks	
220		Increase in stocks	
2200		Increase in stocks	
23		Expenditure on land and intangible assets (net)	
231		Expenditure on land (net)	
2311		Purchases of land	
2312		Sales of land	
232		Expenditure on intangible assets (net)	
2321		Purchases of intangible assets	
2322		Sales of intangible assets	
24		Capital transfer payments	
241		Inter-sector capital grants paid	
2411		Capital grants to public financial enterprises	
2412		Capital grants to private enterprises	
2413		Capital grants to persons	
2414		Capital grants to non-profit institutions	
242		Intra-sector capital grants paid	
2420		Intra-sector capital grants paid	
243		Other capital transfer payments	
2431		Transfers to sinking funds	
2432		Capital levies paid by local government to other government authorities	
2439		Other capital transfer payments nec	
25		Advances paid (net)	
251		Advances to public financial enterprises (net)	
2511		Gross advances to public financial enterprises	
2512		Repayments received from public financial enterprises	
252		Advances to the private sector (net)	
2521		Gross advances to private enterprises	
2522		Repayments received from private enterprises	
2523		Gross advances to persons and non-profit institutions	
2524		Repayments received from persons and non-profit institutions	
253		Advances to foreign governments and organisations (net)	
2531		Gross advances to foreign governments and organisations	
2532		Repayments received from foreign governments and organisations	
254		Intra-sector advances paid (net)	
2541		Gross intra-sector advances paid	
2542		Intra-sector repayments received	

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

SECTION 3 - REVENUE AND GRANTS RECEIVED

Group	Sub-group	Class	
31		Taxes, fees and fines	
	311	Taxes	
	3111	Direct taxes received	
	3112	Indirect taxes received	
	312	Fees from regulatory services	
	3121	Direct fees received	
	3122	Indirect fees received	
	313	Fines	
	3131	Direct fines received	
	3132	Indirect fines received	
32		Net operating surpluses of PTEs	
	321	Operating revenue of PTEs	
	3211	PTE charges for goods and services	
	3212	Local government trading activity rates (PTEs)	
	3213	Subsidies received	
	3214	Transfers received by local government trading activities from ordinary services	
	322	Operating expenditure of PTEs	
	3221	Depreciation charges	
	3222	Other operating expenditure	
33		Property income	
	331	Income transferred from PTEs (net)	
	3311	Income received from PTEs	
	3312	Payment to PTE to offset non-recurring loss	
	332	Income from public financial enterprises	
	3320	Income from public financial enterprises	
	333	Interest received	
	3331	Interest received on advances to public financial enterprises	
	3332	Interest received on advances to building societies	
	3333	Interest received on other advances to the private sector	
	3334	Interest received on advances to foreign governments and organisations	
	3335	Interest received on intra-sector advances	
	3336	Interest received from banks	
	3337	Interest received on securities of other non-financial public sector authorities	
	3338	Interest received on intra-sector deposits	
	3339	Interest received nec	
	334	Other property income	
	3341	Land rent received	
	3342	Royalties received	
	3343	Dividends received	
	3344	Seigniorage on coins	

Group	Sub-group	Class	
34			Other revenue
	341		Other current revenue
		3411	Ex gratia receipts (in lieu of municipal rates)
		3412	Current levies received from local government
		3413	Transfers from abroad
		3419	Other current revenue nec
	342		Capital revenue
		3421	Transfers received by sinking funds
		3422	Capital levies received from local government
		3429	Capital revenue nec
35			Intra-sector grants received
	350		Intra-sector grants received
		3501	Intra-sector current grants received
		3502	Intra-sector capital grants received

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS

SECTION 4 - FINANCING TRANSACTIONS

Group

Sub-group

Class

41	Intra-sector advances received (net)
410	Intra-sector advances received (net)
4101	Gross intra-sector advances received
4102	Intra-sector advances repaid
42	Domestic borrowing (net)
421	Long term bonds
4211	Borrowing from the Reserve Bank (net)
4212	Borrowing from other banks (net)
4213	Borrowing from other financial institutions (net)
4214	Borrowing from the non-financial private sector (net)
4215	Intra-sector borrowing (net)
422	Short term bonds and bills
4221	Borrowing from the Reserve Bank (net)
4222	Borrowing from other banks (net)
4223	Borrowing from other financial institutions (net)
4224	Borrowing from the non-financial private sector (net)
4225	Intra-sector borrowing (net)
423	Long term loans
4231	Borrowing from the Reserve Bank (net)
4232	Borrowing from other banks (net)
4233	Borrowing from other financial institutions (net)
4234	Borrowing from the non-financial private sector (net)
424	Short term loans
4241	Borrowing from the Reserve Bank (net)
4242	Borrowing from other banks (net)
4243	Borrowing from other financial institutions (net)
4244	Borrowing from the non-financial private sector (net)
43	Borrowing from abroad (net)
431	Borrowing from international development institutions
4311	Long term bonds (net)
4312	Long term loans (net)
4313	Short term bonds, bills and loans (net)
432	Borrowing from foreign governments
4321	Long term bonds (net)
4322	Long term loans (net)
4323	Short term bonds, bills and loans (net)
433	Other borrowing from abroad
4331	Long term bonds (net)
4332	Long term loans (net)
4333	Short term bonds, bills and loans (net)
44	Deposits received (net)
441	Increase in cash balance of private trust funds
4411	Net receipts by private trust funds
4412	Increase in investments by private trust funds
442	Increase in balance of intra-sector deposits held
4420	Increase in balance of intra-sector deposits held

Group	Sub-group	Class	
45			Increase in investments
	450		Increase in investments
		4501	Increase in inter-sector investments
		4502	Increase in intra-sector investments
46			Increase in currency and deposits
	461		Increase in liquid funds
		4611	Increase in cash and bank balances
		4612	Increase in funds lodged with Treasury/Finance
		4613	Increase in balances at call
		4614	Increase in foreign cash and deposits
	462		Increase in other deposits
		4621	Increase in fixed deposits
		4622	Funds provided for the IMF (net)
47			Increase in provisions
	471		Increase in provisions for depreciation
		4710	Increase in provisions for depreciation
	472		Increase in superannuation provisions
		4721	Increase in superannuation provisions of PTEs
		4722	General government receipts from public enterprises to finance pensions
		4723	General government payments of pensions in respect of public enterprises
	473		Increase in other provisions
		4730	Increase in other provisions
48			Other funds available (net)
	480		Other funds available (net)
		4801	Increase in accounts payable, accrued expenses and prepayments received
		4802	Increase in accounts receivable and prepaid expenses
		4809	Errors and omissions and financial claims nec

SECTION 1 - CURRENT OUTLAYS

Refers to both net current expenditure on goods and services and transfer payments. Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or in the acquisition of land, buildings, intangible assets or secondhand plant and equipment. This consists mainly of expenditure on wages, salaries and supplements and purchases of goods and services from public enterprises, from the private sector or from abroad. All expenditure on defence is treated as current expenditure. Fees and charges for services rendered and sales of goods and services by general government authorities are offset against gross expenditure on goods and services to give final consumption expenditure by general government as one of the main components of current outlay.

Current transfer payments do not involve goods or services but can be requited or unrequited. Requited transfers involve payment for property rights (eg interest payments) and unrequited transfers do not involve any goods, services or property rights in return for payment. Unrequited transfers include transfers to persons (eg age pensions), to enterprises (subsidies), to overseas (eg foreign aid) to non-profit institutions and to other governments.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
11		GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE
		Because general government's output of goods and services is mostly provided to the community free of charge, the government is considered to be the consumer of its own output. General government final consumption expenditure is calculated as the value of its output (measured at the cost of goods and services) less the value of its output sold to others (sales of goods and services).
		General government units only.
111		GROSS CURRENT EXPENDITURE
		This sub-group consists essentially of expenditure on wages, salaries and supplements, purchases of goods and services and payroll taxes paid. Superannuation pensions and lump sums paid directly to former employees and contributions to superannuation funds are included as supplements to employees.
		General government units only.
1111		EMPLOYER CONTRIBUTIONS TO SUPERANNUATION SCHEMES
		Refers to amounts paid by employers to superannuation schemes, in respect of past or current employees, to finance superannuation payments.
		General government units only.
1112		SUPERANNUATION PENSIONS AND LUMP SUMS PAID DIRECTLY TO FORMER EMPLOYEES
		Includes pensions and lump sums paid directly to former employees whether financed by government funds, transfers from superannuation funds, other employers or employees.
		General government units only.
1113		WAGES, SALARIES AND OTHER SUPPLEMENTS
		Refers to wages, salaries and supplements to wages and salaries not related to superannuation (eg amounts paid as workers compensation for injuries). Excluded are wages and salaries charged to capital works (ie on own-account-construction).
		General government units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	1114	PAYROLL TAXES PAID
		Refers to payroll tax paid by general government authorities.
		This item is a separate class to allow for the separate analysis of the effect of payroll tax payments on government outlays. The justification for separately analysing payroll taxes paid by general government bodies is that there has been considerable variation between governments and over time in whether or not general government bodies are charged payroll tax by their parent government.
		General government units only.
1115		PURCHASES OF GOODS AND SERVICES
		Refers to the purchase of goods and services by general government bodies from public and private enterprises and from abroad and the payment of indirect taxes other than payroll tax. Includes all intermediate consumption by general government bodies.
		General government units only.
112		RECEIPTS FROM SALES, REIMBURSEMENTS AND SUPERANNUATION CONTRIBUTIONS
		Refers to the value of current general government output sold to other public and private bodies and other current receipts which are netted off current government expenditure (ETF 111) to give general government final consumption expenditure (ETF 11).
		Includes fees and charges for goods and services and rates rendered by local government trading activities, eg water and sewerage rates, (see ETF 1122). Also includes reimbursements received for current expenditure in respect of work done on behalf of other bodies and contributions received in respect of superannuation.
		General government units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
<hr/>		
1121		GENERAL GOVERNMENT CHARGES FOR GOODS AND SERVICES
<p>This class comprises receipts by general government bodies for the direct provision of goods and services other than those classified as ETF 1122 - "local government trading activity rates (general government)". Includes fees and charges for services rendered and sales of goods and services by general government bodies.</p> <p>"Fees for services rendered" need to be distinguished from "fees from regulatory services". If the main aim of the fee is to serve as an instrument of government policy, it is a fee from regulatory service. If, however, the fee is charged to recover the cost of work performed by government bodies for the benefit of the payer then it is a fee for services rendered.</p>		
<p>General government units only.</p>		
1122		LOCAL GOVERNMENT TRADING ACTIVITY RATES (GENERAL GOVERNMENT)
<p>Refers to rates credited to the operating revenue of municipal trading activities undertaken by general government units.</p> <p>Rates (including penalties) refers particularly to water and sewerage rates which are determined on the basis of property valuations. Amounts received which are determined on the basis of goods or services supplied are classified as charges for goods and services (ETF 1121).</p> <p>This class only records revenue of small local government trading activities (eg water or sewerage) which are not regarded as separate enterprise units according to ABS public sector units standards. As such, these trading activities are part of the general government unit (see ETF 3212).</p> <p>If an LGA charges a composite rate which includes both general rates plus specified amounts to be credited to trading activities' operating revenue then the general rates component would be classified to ETF 3112 and the trading activity revenue component would be classified to ETF 1122 or 3212.</p>		
<p>General government units only.</p>		

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	1123	REIMBURSEMENTS RECEIVED FOR CURRENT EXPENDITURE
		Refers to amounts received by general government authorities as payment for work done acting as an agent for other government and private bodies. This class includes intra-general government arrangements but excludes sales of goods and services in the market.
		Included are amounts received by Local Governments as payment for work done by the council acting as an agent for other government bodies and property owners (eg reimbursement for road maintenance work done on behalf of the State road authorities).
		General government units only.
	1124	AMOUNTS RECEIVED FROM EMPLOYEES, SUPERANNUATION FUNDS OR OTHER EMPLOYERS IN RESPECT OF SUPERANNUATION
		Includes unfunded employee retirement contributions, transfers from superannuation funds and transfers from other general government employers in respect of superannuation. (see ETF 11)
		General government units only.
12		REQUITED CURRENT TRANSFER PAYMENTS
		Requited current transfers involve payment for the use of property rights. This includes interest, income transfers, land rent, royalties and dividends.
	121	INTEREST PAYMENTS
		Interest payments are requited transfer payments for the use of money, eg in respect of bonds and loans.
	1211	INTEREST PAID ON INTRA-SECTOR ADVANCES
		Interest paid in respect of advances in the form of loans from other units in the non-financial public sector.
		Excludes interest paid on bills and bonds issued in the capital market.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	1212	INTEREST PAID ON BANK OVERDRAFT
		Refers to interest paid on bank loans in the form of increased cheque paying facilities.
	1213	INTEREST PAID ON OTHER BANK LOANS
		Refers to interest paid on bank loans other than interest on bank overdrafts. Excluded is interest paid on securities sold to banks through subscription on the open market.
	1214	INTEREST PAID ON LOANS FROM OTHER FINANCIAL INSTITUTIONS
		Refers to interest paid on borrowing from non-bank financial institutions through loans (ie direct agreements between borrower and lender).
		Excluded is interest paid on securities sold to financial institutions through public subscription on the open market.
	1215	INTEREST PAID ON BONDS AND BILLS IN AUSTRALIA
		Interest paid on securities sold in the Australian capital market. This excludes interest paid on securities sold overseas and interest paid on loans (ie direct agreements between borrower and lender).
	1216	INTEREST PAID ON BORROWING FROM ABROAD
		Refers to interest paid on securities sold and loans raised outside Australia eg interest paid on IBRD loans, Eximbank loans etc.
	1217	INTEREST PAID ON DEPOSITS
		Refers to interest paid by units of the non-financial public sector in respect of deposits held on behalf of other public and private bodies. Includes interest paid to private trust funds.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
1218		INTEREST PAID ON LOANS FROM THE NON-FINANCIAL PRIVATE SECTOR
		Refers to interest paid on borrowing from the non-financial private sector through loans (ie direct agreements between borrower and lender). This includes interest on loans from business firms, trade unions, clubs, private persons etc.
		Excluded is interest paid on securities sold to the private sector through public subscription on the open market.
122		INCOME TRANSFERRED BY PTEs (NET)
		Comprises that part of the income of PTEs which is paid to their parent bodies or governments in the nature of dividends, transfers of profit or similar transactions less amounts received by PTEs to cover current deficits other than amounts received to offset recurring losses (see ETF 1311). Amounts received to cover other losses are included as offsets to outlays of PTEs because they are regarded as negative income transfers.
		Excluded are transfers as income tax and other forms of taxation.
		PTE units only.
1221		INCOME TRANSFERRED BY PTEs
		Includes that part of the income of PTEs which is paid to their parent bodies in the nature of dividends, transfer of profits or other such names. Excludes transfers as income tax and other forms of taxation.
		Includes dividends paid to parent governments or parent PTEs but excludes other dividends paid eg dividends paid to private sector shareholders (ETF 1230).
		PTE units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
1222		<p>RECEIPT BY PTE OF CONTRIBUTION TO OFFSET NON-RECURRING LOSS</p> <p>Comprises amounts received by PTEs to cover current deficits other than amounts received to offset recurring losses (see ETF 1311).</p> <p>Included in outlays because it is regarded as a negative income transfer.</p> <p>PTE units only.</p>
123		<p>LAND RENT, ROYALTIES, DIVIDENDS PAID</p> <p>Refers to payments (other than interest payments and income transfers) for the use of property rights.</p> <p>Includes dividends paid by PTEs to shareholders other than the parent government. Dividends on shares paid to the parent government are treated as income transfers (ETF 1221).</p>
1231		<p>LAND RENT AND ROYALTIES PAID</p> <p>Consists of rent paid for the use of land and royalties paid for the right to exploit natural resources, or the right to use copyrights, patents, trademarks, etc.</p> <p>Excludes rent paid for the use of buildings.</p>
1232		<p>DIVIDENDS PAID</p> <p>Refers to dividends paid to private sector shareholders who are minority owners of PTEs.</p> <p>Excludes dividends paid to parent government. These are treated as income transfers (ETF 1221).</p>
13		<p>UNREQUITED CURRENT TRANSFER PAYMENTS</p> <p>Unrequited current transfer payments are current non-repayable transactions where no goods, services or property rights are provided in return for payment.</p>

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP	TITLE/DESCRIPTION
CLASS	

131 SUBSIDIES PAID TO ENTERPRISES

Subsidies are grants made by public authorities to private and public enterprises which are credited to their production accounts. These grants may take the form of bounties on commodities produced or inputs used, payments to ensure a guaranteed price or to enable maintenance of prices of commodities below costs of production, and other forms of assistance to producers.

General government units only.

1311 SUBSIDIES PAID TO PTEs

Refers to subsidies paid by general government authorities to PTEs including grants made to PTEs to offset "recurring losses". Recurring losses are those losses that are a consequence of government policy to maintain prices at a level that does not cover the cost of production. Grants to PTEs to compensate for other losses are treated as negative income (see ETF 3312).

General government units only.

1312 SUBSIDIES PAID TO OTHER ENTERPRISES

Refers to subsidies to private sector enterprises including unincorporated enterprises. Also includes subsidies to public financial enterprises.

Primary producer subsidies may not be paid in the same year as that in which the subsidised goods are produced. Therefore cash transactions and accrual adjustments need to be recorded.

General government units only.

132 PERSONAL BENEFIT PAYMENTS

These items are unrequited current transfers from general government for the benefit of individuals or households.

General government units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
<hr/>		
1321		PERSONAL BENEFIT PAYMENTS IN CASH TO AUSTRALIAN RESIDENTS
		Refers to cash payments made directly by government to individuals or households, who are not required to provide any goods or services in return for the payment, eg old age pensions, unemployment benefits, Victorian motor vehicle purchase grants.
		General government units only.
1322		OTHER PERSONAL BENEFIT PAYMENTS TO AUSTRALIAN RESIDENTS
		Refers to payments by government to either public or private commercial bodies as recompense to them for providing goods or services to individuals or households either free or concessional rates or prices provided that:
	a	the beneficiaries are a specially selected group from within the supplier's normal market; and that
	b	the beneficiaries are able to choose to a significant extent or to the same degree as everyone else
	i	the supplier, and
	ii	the type of commodities consumed, and
	iii	the timing of purchase of these commodities.
		Examples are: telephone rental concessions, concessional railway fares.
		General government units only.
1323		PERSONAL BENEFIT PAYMENTS TO NON-RESIDENTS
		Refers to personal benefit payments to overseas residents. These transactions are treated as transfers to persons in PAF statistics but are treated as transfers overseas in the National Accounts.
		General government units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
CLASS		
133	CURRENT GRANTS	<p>Current grants are voluntary, non-repayable, unrequited transfers for the purpose of financing the current operations of the recipient. Any grants which are not specifically defined as capital are treated as current (see ETF 241, 242).</p> <p>This sub-group includes grants for non-capital purposes to non-profit institutions, foreign governments and organisations, and to other general government units.</p>
1331	CURRENT GRANTS TO NON-PROFIT INSTITUTIONS	<p>Refers to grants for current purposes to private non-profit organisations such as hospitals, independent schools, religious and charitable organisations.</p> <p>These grants are treated as transfer payments and not part of government final consumption expenditure.</p>
1332	GRANTS TO FOREIGN GOVERNMENTS AND ORGANISATIONS	<p>Refers to grants made to foreign governments and organisations including grants made for aid projects. All grants abroad are treated as current.</p> <p>This class excludes transfers to non-resident persons (ETF 1323).</p>
1333	INTRA-SECTOR CURRENT GRANTS PAID	<p>Comprises current grants from one level of government to another (eg Commonwealth to State) and between units within the same level of government (eg budget sector to non-budget sector). The direction of the payment is indicated by classifying each transaction by destination.</p> <p>Exception - current grants to PTEs are classified as subsidies (ETF 1311).</p>

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
CLASS		
134		OTHER CURRENT TRANSFER PAYMENTS
		Refers to unrequited current transfer payments not classified elsewhere in ETF 131 to 133.
1341		DIRECT TAXES PAID
		Comprises direct taxes paid by non-financial public sector authorities eg income tax paid by PTEs.
		Taxes are compulsory payments to public authorities which do not entitle the payer to any direct tangible benefit.
		PTE units only.
1342		CURRENT LEVIES PAID BY LOCAL GOVERNMENT TO OTHER GOVERNMENT AUTHORITIES
		Refers to compulsory payments of a current nature (other than taxes) to other government authorities but excludes payments of an agency nature. It includes levies paid to Fire Boards, Town Planning Authorities and levies paid to county councils by constituent municipal and shire councils.
		Local government units only.
1349		OTHER CURRENT TRANSFER PAYMENTS NEC
		Refers to other unrequited current transfers which are not classified elsewhere in ETF 134.

SECTION 2 - CAPITAL OUTLAYS

Refers to capital expenditure on goods, capital transfer payments and net advances.

Capital expenditure on goods includes expenditure on new fixed assets, whether for replacements or additions, the acquisition and disposal of secondhand fixed assets, land and intangible assets and changes in the balance of stock accounts.

Capital transfer payments consist mainly of grants to other governments, enterprises and persons for the purpose of acquiring capital assets.

Net advances paid are the only repayable transactions which are included in outlays and not in financing items. Advances are included in outlays because they are used as an instrument of government policy to fund other levels of government or to direct expenditure towards particular purposes designed to achieve specific government policies and are considered to be capital since they are transactions in financial assets and therefore appear in the capital account in national accounts.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

21 GROSS FIXED CAPITAL EXPENDITURE

Refers to net expenditure on new and secondhand fixed assets. Fixed assets are durable goods intended to be employed in the production process for longer than a year. Excluded are land, mineral deposits, timber tracts and similar non-reproducible tangible assets. Also excluded are intangible assets eg patents, copyrights.

211 EXPENDITURE ON NEW FIXED ASSETS

Expenditure on new fixed assets whether for additions or replacements. Fixed assets are tangible assets intended to be used in the production process for longer than a year. All purchases of defence equipment are treated as current. Houses built for sale are excluded.

2111 PAYMENTS FOR NEW FIXED ASSETS

Payments made for new fixed assets including amounts spent on behalf of other government or private bodies for which the public authority will be reimbursed.

2112 REIMBURSEMENTS RECEIVED FOR CAPITAL WORK DONE FOR OTHERS

Refers to reimbursements received by public authorities, for amounts spent on capital works, while acting as an agent for other government and private bodies. These reimbursements refer only to amounts received to cover the cost of capital assets which are the property (responsibility) of the body which makes the reimbursement. Excluded are amounts received to cover part or all of the cost of capital assets which are the property of the public authority (these are treated as capital grants or transfers received).

Example: Amounts received by local governments for road construction done on behalf of state road authorities.

212 EXPENDITURE ON SECONDHAND FIXED ASSETS (NET)

This sub-group refers to the net expenditure on fixed assets other than expenditure on new fixed assets. This generally comprises the acquisition and disposal of non-residential buildings and the disposal of previously rented dwellings and used plant and equipment (see ETF 2311).

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	2121	PURCHASES OF SECONDHAND FIXED ASSETS
		Refers to the purchase of fixed assets other than new fixed assets. Relates mainly to the acquisition of non-residential buildings. The purchase of land and buildings as a package is classified as a purchase of secondhand fixed assets unless a separate value can be derived for the land (see ETF 2311).
	2122	SALES OF PREVIOUSLY RENTED DWELLINGS
		Refers to the sales value of previously rented dwellings sold to tenants.
	2123	SALES OF OTHER SECONDHAND FIXED ASSETS
		Refers to sales of fixed assets other than new fixed assets and previously rented dwellings. Relates mainly to the disposal of non-residential buildings, used plant and equipment.
22		INCREASE IN STOCKS
220	2200	Refers to net increases in stock account balances and net increases in stocks of materials, stores, wool stocks, spare parts etc.
23		EXPENDITURE ON LAND AND INTANGIBLE ASSETS (NET)
		Purchases less sales of land and intangible assets such as patents and copyrights.
231		EXPENDITURE ON LAND (NET)
		This sub-group represents the net result of expenditure on purchases of land and receipts from sales of land.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

2311 PURCHASES OF LAND

This class includes (i) the purchase of vacant land and (ii) the purchase of land with improvements in cases where the value of the land can be obtained separately.

The purchase of land and buildings as a package is classified as a purchase of fixed assets if a separate value cannot be derived for the land. The purchase of land with a building which is to be demolished (eg for road construction) shall be treated as a purchase of land. In this case the building has no value to the purchaser.

2312 SALES OF LAND

Relates to the sale of land (including sales of residential leases in the ACT).

The sale of land and buildings as a package is classified to sales of fixed assets unless a separate value can be determined for the land component.

232 EXPENDITURE ON INTANGIBLE ASSETS (NET)

Expenditure on the purchase less receipts from the sale of intangible assets eg patents, copyrights etc.

2321 PURCHASES OF INTANGIBLE ASSETS

Refers to the outright purchases of intangible assets. Purchases of the right to use intangible assets are treated as royalty payments.

2322 SALES OF INTANGIBLE ASSETS

Refers to the outright sales of intangible assets. Sales of the rights to use intangible assets are treated as royalties received.

24 CAPITAL TRANSFER PAYMENTS

Refers to capital grants made by public authorities with the aim of meeting part of the cost of capital expenditure of the recipient and other transfers which are not associated solely with the operations of a particular year, eg transfers associated with long term liabilities.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	241	INTER-SECTOR CAPITAL GRANTS PAID
		Relates to grants to public financial enterprises, private enterprises, persons and private non-profit institutions to contribute towards the cost of capital expenditure.
	2411	CAPITAL GRANTS TO PUBLIC FINANCIAL ENTERPRISES
		Relates to grants made by public authorities to public financial enterprises to contribute towards the cost of capital expenditure.
	2412	CAPITAL GRANTS TO PRIVATE ENTERPRISES
		Relates to grants provided to private enterprises to contribute towards the cost of private capital expenditure.
		Includes compensation to primary industry marketing authorities for losses on overseas debts resulting from devaluations, grants in relation to the conversion of accounting and other machines following the introduction of decimal currency, etc.
	2413	CAPITAL GRANTS TO PERSONS
		Relates to grants made by public authorities to persons to contribute towards the cost of private capital expenditure. Includes homes savings grants.
	2414	CAPITAL GRANTS TO NON-PROFIT INSTITUTIONS
		Relates to grants made by public authorities to private non-profit institutions to contribute towards the cost of capital expenditure.
		Includes grants towards science laboratories and libraries in private schools, university residential colleges etc.
242		INTRA-SECTOR CAPITAL GRANTS PAID
2420		Relates to grants made by public authorities to other public authorities to contribute towards the cost of capital development.
		This category includes grants between different levels of government and grants within one level of government, eg general government to PTEs, budget sector to non-budget sector.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
243		OTHER CAPITAL TRANSFER PAYMENTS
		Refers to capital transfer payments other than grants.
2431		TRANSFERS TO SINKING FUNDS
		This class refers to payments by non-financial public sector units (either general government or public trading enterprise units) to sinking funds in other units for the purpose of investing funds to redeem debt.
		This class includes transfers from local government PTEs to a sinking fund within the local government. Excluded are payments by State authorities to the NDSF because these payments are considered as redemption of debt to the Commonwealth. This class excludes payments to sinking funds within the one unit. Such payments are treated as intra-unit transfers.
2432		CAPITAL LEVIES PAID BY LOCAL GOVERNMENT TO OTHER GOVERNMENT AUTHORITIES
		Refers to compulsory payments of a capital nature (other than taxes) to other government authorities but excludes payments of an agency nature. It includes payments made to finance the debt redemption or capital works of other bodies.
		Local government units only.
2439		OTHER CAPITAL TRANSFER PAYMENTS NEC
		Refers to capital transfer payments not elsewhere included in ETF group 24.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

- 25 ADVANCES PAID (NET)
- Advances are the creation of financial assets (ie an increase in the indebtedness to government units) with the aim of funding particular enterprise, household or government activities. The repayment of such advances are netted off advances to give net advances paid.
- Advances are distinguished from other financial assets (eg investments) in that advances are motivated by outlay policies while investments are motivated by liquidity management and the need to earn a return.
- Advances include the purchase of shares or other equities in enterprises for the purpose of funding the activities of those enterprises.
- 251 ADVANCES TO PUBLIC FINANCIAL ENTERPRISES (NET)
- Includes gross advances to, and the repayment of advances by, public financial enterprises.
- 2511 GROSS ADVANCES TO PUBLIC FINANCIAL ENTERPRISES
- Consists of advances to public financial enterprises including capital contributions and provision of funds for relending to specific categories of new borrowers.
- 2512 REPAYMENTS RECEIVED FROM PUBLIC FINANCIAL ENTERPRISES
- Relates to repayments received by public authorities of advances to public financial enterprises.
- 252 ADVANCES TO THE PRIVATE SECTOR (NET)
- Consists of advances (net of repayments) to individuals, building societies and religious organisations for housing, schools, etc.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
CLASS		
2521		GROSS ADVANCES TO PRIVATE ENTERPRISES
		Consists of advances to private trading enterprises and private financial enterprises. Includes the purchase of shares or other equities in enterprises for the purpose of funding the particular enterprise's activities. Also includes occasional advances to purchasers of assets sold to private enterprises.
2522		REPAYMENTS RECEIVED FROM PRIVATE ENTERPRISES
		Consists of repayments to public authorities of advances made to private enterprises.
2523		GROSS ADVANCES TO PERSONS AND NON-PROFIT INSTITUTIONS
		Consists of advances to persons, private schools, religious organisations, etc (eg for housing, school building).
		Includes advances for the purchase of homes (eg Commissioner for Housing loans in the ACT), war service land settlement and occasional advances to purchasers of assets sold to persons and non-profit institutions.
2524		REPAYMENTS RECEIVED FROM PERSONS AND NON-PROFIT INSTITUTIONS
		Consists of repayments to public authorities of advances made to persons and non-profit institutions.
253		ADVANCES TO FOREIGN GOVERNMENTS AND ORGANISATIONS (NET)
		Includes subscriptions to the International Bank for Reconstruction and Development, the International Development Association etc.
2531		GROSS ADVANCES TO FOREIGN GOVERNMENTS AND ORGANISATIONS
		Refers to advances to foreign governments and organisations by public authorities.
		Includes subscriptions to the International Bank for Reconstruction and Development, the International Development Association etc.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION
CLASS

2532 REPAYMENTS RECEIVED FROM FOREIGN GOVERNMENTS AND ORGANISATIONS

Refers to repayment to public authorities of advances to foreign governments and organisations.

254 INTRA-SECTOR ADVANCES PAID (NET)

Consists of advances (net of repayments) by authorities to other non-financial public sector authorities. This comprises both advances from one level of government to another and advances between units at the same level of government (eg general government to PTEs).

2541 GROSS INTRA-SECTOR ADVANCES PAID

Consists of advances made by public authorities to other public authorities.

2542 INTRA-SECTOR REPAYMENTS RECEIVED

Refers to repayments to public authorities of advances to other public authorities.

SECTION 3 - REVENUE AND GRANTS RECEIVED

Refers to revenue and grants available to finance outlays of public authorities. Revenue and grants consist mainly of transfer (ie non-repayable) receipts and the operating surpluses of PTEs. This includes: taxes, fees from regulatory services, fines, gifts and other minor transfers; the whole of the income of PTEs and that part of the income of public financial enterprises which is paid to general government; interest on fixed deposits and bank accounts and interest on advances; land rent, royalties and dividends; current and capital transfers received; intra-sector grants received.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

31 TAXES, FEES AND FINES

This group comprises taxes, fees from regulatory services and fines received.

Because of the amount of detail required, the types of taxes, fees and fines are not shown by the ETF but, rather, a separate Taxes, Fees and Fines Classification has been introduced to show this greater detail.

311 TAXES

A tax is a compulsory levy imposed by government, mainly designed to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of goods and services. Taxes are levied, inter alia, on incomes, wealth, production, sale and use of goods and services, and the performance of activities.

3111 DIRECT TAXES RECEIVED

For National Accounts purposes a distinction is made between direct and indirect taxes. Direct taxes are taxes which are not charged to the production account of producers. Included in direct taxes are income taxes (on individuals and companies), estate duties and gift duties. Some taxes, eg motor vehicle registration, are treated as partly direct (registration "fees" paid by households) and partly indirect (registration "fees" paid by businesses).

3112 INDIRECT TAXES RECEIVED

Indirect taxes are taxes assessed on producers in respect of the production, sale, purchase or use of goods and services which are charged to the expenses of production. See ETF 311.

Included in indirect taxes are sales taxes, customs duties, excise duties, land taxes, municipal rates etc.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

312 FEES FROM REGULATORY SERVICES

Fees from regulatory services are levies which are not primarily designed to raise general revenue and which are associated with the granting of a permit or privilege or regulation of activity.

Excluded are fees for the provision of services which directly benefit individual payers and for which payment is made voluntarily (see ETF 1121). Also excluded are fees mainly designed to raise revenue (these are classified as taxes).

Examples of fees from regulatory services are passport fees, fishing licenses and factory and shop registration fees.

SNA states that fees are only paid by households and, if the same type of payment was made by producers, then it would be treated as an indirect tax. However, government finance statistics recognize both direct fees (paid by households) and indirect fees (paid by producers).

3121 DIRECT FEES RECEIVED

Direct fees (like direct taxes) are fees which are not charged to the production account of producers.

3122 INDIRECT FEES RECEIVED

Indirect fees (like indirect taxes) are those fees paid by producers which are charged to the expenses of production. In the ANA, indirect fees are grouped with indirect taxes.

313 FINES

Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities. Penalties imposed by tax authorities are added to taxes received.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
31	3131	DIRECT FINES RECEIVED
		Direct fines (like direct taxes) are fines which are not charged to the production account of producers.
32	3132	INDIRECT FINES RECEIVED
		Indirect fines (like indirect taxes) are those paid by producers which are charged to the expenses of production.
		In the ANA, indirect fines (like indirect fees) are grouped with indirect taxes.
32		NET OPERATING SURPLUSES OF PTEs
		The net operating surplus of a PTE is the excess of the value of its output over costs incurred in producing that output. These costs incurred include depreciation charges but exclude interest, dividends, land rent, royalties and direct taxes.
		PTE units only.
321		OPERATING REVENUE OF PTEs
		Refers to revenue obtained directly from the operations of PTEs. Includes subsidies received but excludes income from investments or from capital transactions.
		PTE units only.
3211		PTE CHARGES FOR GOODS AND SERVICES
		Refers to fees and charges for services rendered and sales of goods.
		PTE units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

3212 LOCAL GOVERNMENT TRADING ACTIVITY RATES (PTEs)

Refers to rates credited to the operating revenue of municipal trading activities which are separate enterprise units. Rates (including penalties) refers particularly to water and sewerage rates which are determined on the basis of property valuations. Amounts received which are determined on the basis of goods or services supplied are classified as charges for goods and services (ETF 3211).

If an LGA charges a composite rate which includes both general rates plus specified amounts to be credited to trading activities' operating revenue then the general rates component would be classified to ETF 3112 and the trading activity revenue component would be classified to ETF 3212 or 1122.

PTE units only.

3213 SUBSIDIES RECEIVED

This class refers to the receipt of subsidies that were recorded as payments in ETF 1311 other than transfers from ordinary services within local government.

PTE units only.

3214 TRANSFERS RECEIVED BY LOCAL GOVERNMENT TRADING ACTIVITIES FROM ORDINARY SERVICES

Represents subsidies received by the local government trading activities from the general fund of the LGA.

PTE units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
322		OPERATING EXPENDITURE OF PTEs
		Refers to the current production expenses of PTEs. Includes wages, salaries and supplements, depreciation charges, current payments for goods and services consumed and indirect taxes. The measurement of current production expenses takes into account the value of purchases less increase in stocks (plus decrease in stocks) and excludes expenses capitalised as capital work done on own account.
		PTE units only.
3221		DEPRECIATION CHARGES
		Refers to amounts charged to current operations in respect of the consumption of fixed capital. Depreciation charges are an allocation of the cost of an asset over the life of the asset.
		PTE units only.
3222		OTHER OPERATING EXPENDITURE
		This class includes wages paid for current purposes, supplements to wages (eg contributions to superannuation funds), the intermediate consumption of other goods and services and indirect taxes paid.
		Excluded are wages and other purchases which are charged to capital works (eg own-account-construction).
		PTE units only.
33		PROPERTY INCOME
		Refers to required revenue other than the operating surpluses of PTEs. Property income includes income transferred from public enterprises, interest, land rent, royalties, dividends and seigniorage.
331		INCOME TRANSFERRED FROM PTEs (NET)
		This sub-group includes the receipt of transfers from public trading enterprises to general government in the nature of dividends. It also includes dividends received by PTEs from subsidiaries and contributions to PTEs to offset non-recurring losses as these are considered negative transfers.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	3311	INCOME RECEIVED FROM PTEs
		This class consists of the receipt of transfers from PTEs to general government in the nature of dividends and dividends received by PTEs from subsidiaries (see ETF 1221).
	3312	PAYMENT TO PTE TO OFFSET NON-RECURRING LOSS
		This class records contributions to PTEs to offset losses where there was no deliberate policy to maintain revenue at below cost of production.
		This class is included in income from PTEs because it is considered a negative withdrawal of income from PTEs.
332		INCOME FROM PUBLIC FINANCIAL ENTERPRISES
3320		Refers to receipts of income by general government from public financial enterprises in the nature of dividends.
		General government units only.
333		INTEREST RECEIVED
		This sub-group includes gross interest received on bank balances, investments and advances.
3331		INTEREST RECEIVED ON ADVANCES TO PUBLIC FINANCIAL ENTERPRISES
		Comprises interest received by general government on advances to public financial enterprises.
3332		INTEREST RECEIVED ON ADVANCES TO BUILDING SOCIETIES
		Refers to interest received on advances to building societies excluding interest received from public sector building societies (ETF 3331)

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP CLASS	TITLE/DESCRIPTION
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3333 INTEREST RECEIVED ON OTHER ADVANCES TO THE PRIVATE SECTOR

Refers to interest received by public authorities on advances to the private sector such as those made by public lending bodies including the Defence Services Homes Corporation, the Department of Primary Industry - War Service Land Settlement Scheme, the ACT Commissioner for Housing, State Housing Commissions and so on. Excludes interest received on advances to building societies.

3334 INTEREST RECEIVED ON ADVANCES TO FOREIGN GOVERNMENTS AND ORGANISATIONS

Refers to interest received by public authorities on advances made to foreign bodies, governments etc. Includes interest received on advances to international organisations.

3335 INTEREST RECEIVED ON INTRA-SECTOR ADVANCES

Comprises interest received in respect of debt created by intra-sector advances. Refers to the receipt side of items in ETF 1211.

3336 INTEREST RECEIVED FROM BANKS

Refers to interest received on bank account balances and fixed deposits held with banks.

3337 INTEREST RECEIVED ON SECURITIES OF OTHER NON-FINANCIAL PUBLIC SECTOR AUTHORITIES

Refers to interest received on holdings of marketable securities issued on the open market by authorities of the non-financial public sector. Interest received from intra-sector advances is classified as ETF 3335.

3338 INTEREST RECEIVED ON INTRA-SECTOR DEPOSITS

Refers to interest received on deposits placed with other units of the non-financial public sector.

Includes interest credited to local government sinking funds held by State Treasuries.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	3339	INTEREST RECEIVED NEC
		Refers to interest received not classified to ETF 3331-3338. Includes interest received on investments with public financial enterprises, the private sector and overseas (excluding interest received from banks), eg, interest received on short term money market balances, interest on fixed deposits (other than with banks).
	334	OTHER PROPERTY INCOME
		This sub-group consists of current required transfer receipts other than interest and income from public enterprises.
	3341	LAND RENT RECEIVED
		Consists of land rent in the Territories and leasing of crown lands.
	3342	ROYALTIES RECEIVED
		Consists mainly of off-shore petroleum, mineral and timber royalties.
	3343	DIVIDENDS RECEIVED
		Relates to dividends from shares held as investments and income from the IMF (not revenue from the IMF's gold disbursements).
		Also includes dividends received on shares purchased as a result of an advance to a private company or to a corporation of another government.
	3344	SEIGNIORAGE ON COINS
		Refers to the profit on the issue of coins ie the difference between the face value of coinage and the cost of production.
		Commonwealth units only.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
34		OTHER REVENUE
		Refers to unrequited revenue other than taxes, fees and fines.
341		OTHER CURRENT REVENUE
		This sub-group consists of unrequited current revenue other than taxes, fees and fines.
3411		EX GRATIA RECEIPTS (IN LIEU OF MUNICIPAL RATES)
		Refers to the revenue received, in lieu of rates, from exempt or non-rateable properties.
		Local government general government units only.
3412		CURRENT LEVIES RECEIVED FROM LOCAL GOVERNMENT
		This class records the receipt by other government authorities of those payments by local government classified to ETF 1342 (see description ETF 1342).
3413		TRANSFERS FROM ABROAD
		This class refers to current grants received from foreign governments or private bodies (including international organisations).
3419		OTHER CURRENT REVENUE NEC
		Consists of other current revenue which has not been classified elsewhere. Includes gifts and other minor transfer items such as conscience money and unclaimed moneys (eg unclaimed lottery prizes, unclaimed TAB dividends and unclaimed bank accounts).
342		CAPITAL REVENUE
		This sub-group consists of capital transfers received other than intra-sector grants.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	3421	TRANSFERS RECEIVED BY SINKING FUNDS
		This class refers to receipts by sinking funds from other enterprise units (either general government or trading enterprise) for the purpose of investing funds which will subsequently be used to redeem debt.
		This class refers to receipts of items classified to ETF 2431 as payments (see ETF 2431).
	3422	CAPITAL LEVIES RECEIVED FROM LOCAL GOVERNMENT
		This class records the receipt by other government authorities of those payments by local government classified to ETF 2432 (see description ETF 2432).
	3429	CAPITAL REVENUE NEC
		This class refers to capital transfers received other than intra-sector grants and transfers received by sinking funds. This includes grants from private bodies for capital works eg donations for road construction. It also includes capital grants from foreign governments and organisations.
35		INTRA-SECTOR GRANTS RECEIVED
350		Includes current grants received and capital grants received from other units in the non-financial public sector.
3501		INTRA-SECTOR CURRENT GRANTS RECEIVED
		Comprises current grants received by one level of government from another or current grants received from the same level of government (eg budget sector to non-budget sector). This class is the receipts side of ETF 1333.
		General government units only. Excludes current grants received by PTEs as these are classified as subsidies.
3502		INTRA-SECTOR CAPITAL GRANTS RECEIVED
		Relates to grants received by public authorities from other non-financial public authorities to meet part of the cost of capital development; it is the receipts side of ETF 2420.

SECTION 4 - FINANCING TRANSACTIONS

Financing Transactions are the means by which governments finance their deficits or invest their surpluses. Financing Transactions represent the difference between "Revenue and Grants" and "Outlays".

Financing Transactions include: net borrowing (the domestic issue of stocks, bonds and Treasury Bills, other general government and PTE securities, and borrowing from abroad); the receipt of advances from other government units; net receipts of private trust funds; changes in cash and bank balances; net investments; depreciation allowances etc.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
41	410	INTRA-SECTOR ADVANCES RECEIVED (NET)
		Consists of advances (net of repayments) received from other authorities of the non-financial public sector.
		See ETF 25 for definition of advances.
	4101	GROSS INTRA-SECTOR ADVANCES RECEIVED
		This class records the receipt of advances from other public authorities (for definition of advances see ETF 25).
	4102	INTRA-SECTOR ADVANCES REPAYED
		This class refers to the repayment by public authorities of advances from other public authorities (for definition of advances see ETF 25).
42		DOMESTIC BORROWING (NET)
		Net borrowing from public and private bodies and individuals within Australia. Foreign borrowing is classified to ETF 43.
		Net borrowing is gross borrowing less the repayment of past borrowing. Gross borrowing is the creation of liabilities through the sale of bonds and bills in the capital market or by raising loans through direct agreements with lenders. Gross borrowing excludes the receipt of advances from other government units (ETF 4101).
		This group has been dissected into sub-groups by type of debt instrument. Each sub-group has been dissected into classes by type of debt holder.
421		LONG TERM BONDS
		Refers to net borrowing in the form of issuing and redeeming long term bonds.
		Long term bonds are marketable financial assets which pay interest to the holder and are not expected to be redeemed in less than 1 year.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
 DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
4211		BORROWING FROM THE RESERVE BANK (NET)
		Refers to net borrowing from the Reserve Bank in the form of issuing and redeeming long term bonds.
4212		BORROWING FROM OTHER BANKS (NET)
		Refers to net borrowing from banks (both public and private), other than the Reserve Bank, in the form of issuing and redeeming long term bonds.
4213		BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)
		Refers to net borrowing from financial institutions other than banks by issuing and redeeming long term bonds.
4214		BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)
		Refers to net borrowing from the private sector other than financial institutions by issuing and redeeming long term bonds.
4215		INTRA-SECTOR BORROWING (NET)
		Refers to net borrowing from other units within the non-financial public sector by issuing and redeeming long term bonds.
422		SHORT TERM BONDS AND BILLS
		Refers to net borrowing in the form of issuing and redeeming short term bonds and bills.
		Short term bonds and bills are marketable financial assets intended to be redeemed in less than a year.
		Bonds are interest-bearing securities while bills are issued at a discount and redeemed at face value at the maturity date.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
4221		BORROWING FROM THE RESERVE BANK (NET)
		Refers to net borrowing from the Reserve Bank by issuing and redeeming short term bonds and bills.
4222		BORROWING FROM OTHER BANKS (NET)
		Refers to net borrowing from banks (both public and private), other than the Reserve Bank, by issuing and redeeming short term bonds and bills.
4223		BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)
		Refers to net borrowing from financial institutions other than banks by issuing and redeeming short term bonds and bills.
4224		BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)
		Refers to net borrowing from the private sector other than financial institutions by issuing and redeeming short term bonds and bills.
4225		INTRA-SECTOR BORROWING (NET)
		Refers to net borrowing from other units within the non-financial public sector by issuing and redeeming short term bonds and bills.
423		LONG TERM LOANS
		Refers to the raising and repayment of long term loans. Long term loans are direct agreements between borrowers and lenders which are not expected to be repaid in less than a year.
4231		BORROWING FROM THE RESERVE BANK (NET)
		Refers to net borrowing from the Reserve Bank in the form of long term loans.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	4232	BORROWING FROM OTHER BANKS (NET)
		Refers to net borrowing from banks (both public and private), other than the Reserve Bank, in the form of long term loans.
	4233	BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)
		Refers to net borrowing from financial institutions, other than banks, in the form of long term loans.
	4234	BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)
		Refers to net borrowing from the private sector, other than financial institutions, in the form of long term loans.
	424	SHORT TERM LOANS
		Refers to the raising and repayment of short term loans. Short term loans are direct agreements between borrowers and lenders which are expected to be repaid in less than a year.
	4241	BORROWING FROM THE RESERVE BANK (NET)
		Refers to net borrowing from the Reserve Bank in the form of short term loans.
	4242	BORROWING FROM OTHER BANKS (NET)
		Refers to net borrowing from banks (both public and private), other than the Reserve Bank, in the form of short term loans.
	4243	BORROWING FROM OTHER FINANCIAL INSTITUTIONS (NET)
		Refers to net borrowing from financial institutions, other than banks, in the form of short term loans.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	4244	BORROWING FROM THE NON-FINANCIAL PRIVATE SECTOR (NET)
		Refers to net borrowing from the private sector, other than financial institutions, in the form of short term loans.
43		BORROWING FROM ABROAD (NET)
		This subgroup consists of net borrowing by public authorities from abroad.
		Includes net borrowing from the International Bank for Reconstruction and Development, net borrowing under credit arrangements with foreign governments and authorities and the issue of stocks and bonds abroad less redemptions. (see ETF 42).
		Borrowing from abroad is separated from domestic borrowing so as to allow analyses of the different effects on the economy such as the increase in the money supply as a result of borrowing from abroad.
431		BORROWING FROM INTERNATIONAL DEVELOPMENT INSTITUTIONS
		Refers to net borrowing from international development institutions eg the International Bank for Reconstruction and Development.
4311		LONG TERM BONDS (NET)
		Refers to net borrowing from international development institutions by issuing and redeeming long term bonds (see ETF 421).
4312		LONG TERM LOANS (NET)
		Refers to net borrowing from international development institutions by raising and repaying long term loans. (see ETF 423).
4313		SHORT TERM BONDS, BILLS AND LOANS (NET)
		Refers to net borrowing from international development institutions through short term bonds, bills and loans (see ETF 422, 424).

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
 DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
432		BORROWING FROM FOREIGN GOVERNMENTS
		Refers to net borrowing from foreign governments eg through credit arrangements with authorities of foreign governments.
4321		LONG TERM BONDS (NET)
		Refers to net borrowing from foreign governments by issuing and redeeming long term bonds (see ETF 421).
4322		LONG TERM LOANS (NET)
		Refers to net borrowing from foreign governments by raising and repaying long term loans (see ETF 423).
4323		SHORT TERM BONDS, BILLS AND LOANS (NET)
		Refers to net borrowing from foreign governments through short term bonds, bills and loans (see ETF 422, 424).
433		OTHER BORROWING FROM ABROAD
		Refers to net borrowing from abroad other than from international development institutions and foreign governments. This includes borrowing from foreign banks and other financial institutions and issuing securities in foreign markets.
4331		LONG TERM BONDS (NET)
		Refers to net borrowing from abroad, other than from international development institutions and foreign governments, by issuing and redeeming long term bonds (see ETF 421).
4332		LONG TERM LOANS (NET)
		Refers to net borrowing from abroad, other than from international development institutions and foreign governments, by raising and repaying long term loans (see ETF 423).

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	4333	SHORT TERM BONDS, BILLS AND LOANS (NET)
		Refers to net borrowing from abroad, other than from international development institutions and foreign governments, through short term bonds, bills and loans (see ETF 422, 424).
44		DEPOSITS RECEIVED (NET)
		This group records the increase in moneys held on behalf of other public or private bodies.
		The balance of the amounts held are considered financing items of the holder.
441		INCREASE IN CASH BALANCE OF PRIVATE TRUST FUNDS
		This category records the net increase in cash held by a government unit on behalf of a private body or public financial enterprise.
		A net increase in cash held by the government is considered a financing item as governments (may) have the right to use these cash balances for their own purposes.
4411		NET RECEIPTS BY PRIVATE TRUST FUNDS
		This category includes the change in balance of the trust fund including both cash and investments.
4412		INCREASE IN INVESTMENTS BY PRIVATE TRUST FUNDS
		This category records the net increase in the amount of investments of private trust funds
442		INCREASE IN BALANCE OF INTRA-SECTOR DEPOSITS HELD
4420		This class comprises deposits held on behalf of other non-financial public sector units. This includes cash held in public accounts by the State Treasuries and the Commonwealth Department of Finance on behalf of other government units eg PTEs which operate through a trust account held in the public accounts.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
 DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
45		INCREASE IN INVESTMENTS
450		<p>Investments are the creation of financial assets (through lending money) for the purposes of earning a return and managing liquidity. This makes them distinct from advances which are motivated by specific policy objectives (see ETF 25).</p> <p>Investments included in this group are generally long term assets. Short term investments (relatively liquid) would be classified to ETF 46</p> <ul style="list-style-type: none"> - Increase in currency and deposits.
4501		INCREASE IN INTER-SECTOR INVESTMENTS
		<p>Refers to net investments made by non-financial public authorities in public financial enterprises, in the private sector and abroad for the purposes of earning a return and managing liquidity.</p>
4502		INCREASE IN INTRA-SECTOR INVESTMENTS
		<p>Refers to net investments in other non-financial public authorities for the purpose of earning a return and managing liquidity.</p>
46		INCREASE IN CURRENCY AND DEPOSITS
		<p>Currency and deposits are notes and coins on hand and funds held in the form of an account with financial institutions, other government authorities etc, which are recoverable (or transferable) on demand or on relatively short notice.</p>
461		INCREASE IN LIQUID FUNDS
		<p>This sub-group comprises the increases in cash and bank balances, funds lodged with Treasury or Finance, balances at call and foreign cash and deposits.</p>

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
 DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	4611	INCREASE IN CASH AND BANK BALANCES
		Refers to the net increase in the holding by public authorities of cash on hand and deposits with trading and savings banks.
		This includes current account (including bank overdraft) and savings account balances but excludes fixed deposits with banks.
		This category only refers to cash and deposits in Australian currency. Cash and deposits in foreign currencies are included in ETF 4614.
	4612	INCREASE IN FUNDS LODGED WITH TREASURY/FINANCE
		The class comprises the net increase in money placed in Treasury or Finance Department funds by non-financial public sector units. This includes increases in the balance of PTEs which operate through trust accounts in the public accounts.
	4613	INCREASE IN BALANCES AT CALL
		Refers to increases in deposits with financial institutions which may be called at very short notice eg deposits in the short term money market.
	4614	INCREASE IN FOREIGN CASH AND DEPOSITS
		This class comprises the increase in foreign exchange, deposits abroad and foreign negotiable securities held for liquidity purposes but not for the management of international reserves nor as a result of government advances.
	462	INCREASE IN OTHER DEPOSITS
		This sub-group consists of funds invested by public authorities for a fixed period of time (short term) and net funds provided for the IMF.
	4621	INCREASE IN FIXED DEPOSITS
		Refers to funds invested by public authorities for a fixed period of time. Includes fixed deposits held by banks and other financial institutions.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
 DETAILED DESCRIPTION

GROUP

SUB-GROUP	TITLE/DESCRIPTION
CLASS	

4622 FUNDS PROVIDED FOR THE IMF (NET)

Refers to subscriptions to the International Monetary Fund less receipts representing Australia's share of revenue from the Fund's gold disbursements.

Subscriptions are Australia's deposits of gold and currency with the IMF and the level of subscriptions determines Australia's entitlement to borrow from the IMF.

Commonwealth general government units only.

47 INCREASE IN PROVISIONS

Refers to the increase in provisions of public trading enterprises and the increase in imputed "superannuation provisions" of general government (see ETF 472).

471 INCREASE IN PROVISIONS FOR DEPRECIATION

4710

This class records the increase in provisions for depreciation which resulted from depreciation charges during the period. Excludes changes in the provisions for depreciation, shown in PTE accounts, which result from disposals of depreciated assets.

PTE units only.

472 INCREASE IN SUPERANNUATION PROVISIONS

This sub-group records the increase in superannuation provisions of PTEs plus general government transactions relating to superannuation schemes in respect of public enterprises.

The operation of a superannuation scheme by general government on behalf of public enterprises has the effect of transferring the provisions that would be accumulating in public enterprise accounts to general government. The excess of contributions received from public enterprises over pensions paid in respect of public enterprises is a financing transaction of general government.

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
DETAILED DESCRIPTION

GROUP SUB-GROUP CLASS	TITLE/DESCRIPTION
4721	<p>INCREASE IN SUPERANNUATION PROVISIONS OF PTEs</p> <p>This class records the increase in superannuation provisions of PTEs. The increase is the result of amounts credited to the provision in respect of current operations net of amounts paid as pensions or paid to superannuation funds or schemes.</p> <p>PTE units only.</p>
4722	<p>GENERAL GOVERNMENT RECEIPTS FROM PUBLIC ENTERPRISES TO FINANCE PENSIONS</p> <p>Refers to contributions received by general government from public enterprises in respect of superannuation pensions which are the responsibility of general government to pay as they become due. Includes both contributions in respect of the accruing liability of public enterprises and amounts received as reimbursement for current pensions paid by general government.</p> <p>General government units only.</p>
4723	<p>GENERAL GOVERNMENT PAYMENTS OF PENSIONS IN RESPECT OF PUBLIC ENTERPRISES</p> <p>Refers to superannuation pensions paid by general government to ex-employees of public enterprises.</p> <p>General government units only.</p>
473	<p>INCREASE IN OTHER PROVISIONS</p>
4730	<p>This class comprises the increases in provisions other than the provisions for depreciation or superannuation. For example, increases in the provisions for long service leave, recreation leave, deferred maintenance.</p>
48	<p>OTHER FUNDS AVAILABLE (NET)</p>
480	<p>This group is a balancing item consisting mainly of movements in debtors and creditors, unmatched inter-fund and inter-authority transfers and discrepancies arising from the inclusion of analyses based on both cash and accrual accounting systems.</p>

ECONOMIC TRANSACTIONS FRAMEWORK FOR GOVERNMENT FINANCE STATISTICS
 DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
4801		INCREASE IN ACCOUNTS PAYABLE, ACCRUED EXPENSES AND PREPAYMENTS RECEIVED <i>This class comprises the increase in trading debts including creditors accounts payable, expenses charged to operations but not yet paid (eg accrued wages) and prepayments received.</i>
4802		INCREASE IN ACCOUNTS RECEIVABLE AND PREPAID EXPENSES <i>This class comprises the increase in short term trading financial assets including debtors accounts receivable and pre-paid expenses.</i>
4809		ERRORS AND OMISSIONS AND FINANCIAL CLAIMS NEC <i>Refers to other financing transactions that were not classified in section 4. This class includes balancing items required due to: accounting or timing differences in the accounts of public authorities, unmatched inter-fund or inter-authority transfers, accrual adjustments, etc. Also includes net financing from issuing shares or other equities to minority private sector owners.</i>

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS
GROUPS

- 1 Taxes on income
- 2 Employers' payroll taxes
- 3 Taxes on property
- 4 Taxes on provision of goods and services
- 5 Taxes on use of goods and performance of activities
- 9 Fees and fines

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

Group

Sub-group

Class

1	Taxes on income
11	Income taxes levied on individuals
111	Personal income tax
112	Government health insurance levy
113	Mining withholding tax
12	Income taxes levied on enterprises
121	Company income tax
122	Income tax paid by superannuation funds
13	Income taxes levied on non-residents
131	Dividend withholding tax
132	Interest withholding tax
2	Employers' payroll taxes
21	General payroll taxes
211	Payroll tax
22	Selective payroll taxes
221	Stevedoring industry charges
3	Taxes on property
31	Taxes on immovable property
311	Land taxes
312	Municipal rates
313	Metropolitan improvement rates
314	Property owners' contributions to fire brigades
319	Taxes on immovable property nec
32	Estate, inheritance and gift taxes
321	Estate duties
322	Probate and succession duties
323	Gift duties
33	Taxes on financial and capital transactions
331	Stamp duties on financial and capital transactions
332	Financial institutions transactions taxes
4	Taxes on provision of goods and services
41	General taxes on provision of goods and services
411	Sales tax
42	Excises
421	Excises on crude oil and LPG
422	Excises on petroleum products
423	Excises on beer and potable spirits
424	Excises on tobacco products
425	Excise Act duties nec and refunds of Excise Act duties
426	Agricultural production taxes
427	Levies on statutory corporations
43	Taxes on international trade
431	Customs duties on imports
432	Customs duties on exports
433	Agricultural produce export taxes
44	Taxes on gambling
441	Taxes on government lotteries
442	Taxes on private lotteries
443	Poker machine taxes
444	Casino taxes
445	Race betting taxes
449	Taxes on gambling nec

Group	Sub-group	Class
45		Taxes on insurance
	451	Insurance companies' contributions to fire brigades
	452	Third party insurance taxes
	459	Taxes on insurance nec
5		Taxes on use of goods and performance of activities
51		Motor vehicle taxes
	511	Vehicle registration fees and taxes
	512	Stamp duty on vehicle registration
	513	Drivers' licences
	514	Road transport and maintenance taxes
52		Franchise taxes
	521	Gas franchise taxes
	522	Petroleum products franchise taxes
	523	Tobacco franchise taxes
	524	Liquor franchise taxes
53		Other taxes on use of goods and performance of activities
	531	Broadcasting listeners' and television viewers' licences
	532	Broadcasting station licences
	533	Television station licences
	534	Departure tax
	539	Other taxes on use of goods and performance of activities nec
9		Fees and fines
	91	Fees generally paid by producers
	911	Building fees
	919	Fees generally paid by producers nec
92		Fees generally paid by households
	921	Dog registration
	929	Fees generally paid by households nec
93		Fees paid by both producers and households
	930	Fees paid by both producers and households
94		Fines
	941	Parking fines
	949	Fines nec

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION
CLASS

1 TAXES ON INCOME

Covers taxes levied on the net income of individuals and on the net profit of corporations.

Included are taxes on capital gains and taxes on property, land and real estate levied on the basis of net income.

Excluded are taxes on gross income or gross sales (TFFC 4 or 5) and taxes on property, land and real estate levied on the basis of property value (TFFC 31).

11 INCOME TAXES LEVIED ON INDIVIDUALS

Covers taxes levied on the net income of, and capital gains made by, resident households, individual proprietorships and partnerships.

111 PERSONAL INCOME TAX

Covers taxes levied on the net income or profits (ie gross income minus allowable tax deductions) of individuals.

Direct tax.

112 GOVERNMENT HEALTH INSURANCE LEVY

A tax on the income of taxpayers, without other health insurance cover, to finance the payment of Commonwealth medical and hospital benefits. Medibank in operation during the period 1.10.76-1.11.78. Medicare from 1.2.84.

Direct tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

113 MINING WITHHOLDING TAX

Covers income tax on royalty payments made after 30 June 1979 to aborigines, and aboriginal groups and bodies, in respect of mining and exploration activities on aboriginal land. Whilst the liability for the tax rests with the aborigines, the tax payable is deducted from the mining royalty payments and paid directly by the mining companies involved.

Direct tax.

12 INCOME TAXES LEVIED ON ENTERPRISES

Covers taxes levied on the net profits and capital gains made by trading and financial enterprises.

Excluded are taxes assessed on gross sales or turnover.

121 COMPANY INCOME TAX

Covers taxes levied on the net income or profits (ie gross income minus allowable tax deductions) of companies. Includes taxes levied on capital gains which form part of company taxable income.

Direct tax.

122 INCOME TAX PAID BY SUPERANNUATION FUNDS

Covers taxes levied on the profits made by superannuation funds. The tax varies according to the portfolio mix chosen by the fund. Superannuation funds investing in government securities are subject to lower tax assessment and may be exempt under certain circumstances.

Direct tax.

13 INCOME TAXES LEVIED ON NON-RESIDENTS

Covers taxes specifically levied on non-residents (either individuals or corporations) on income derived in Australia.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION
CLASS

131 DIVIDEND WITHHOLDING TAX

Covers taxation payments by companies levied on dividends accruing to non-residents of Australia.

Direct tax.

132 INTEREST WITHHOLDING TAX

Covers taxation payments by companies levied on interest accruing to non-residents of Australia.

Direct tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION
 CLASS

2 EMPLOYERS' PAYROLL TAXES

This group covers taxes collected from employers, levied either as a proportion of payroll or as a fixed amount per person employed.

21 GENERAL PAYROLL TAXES

Covers payroll taxes levied on a broad range of industries.

211 PAYROLL TAX

Covers taxes collected from employers in general levied either as a proportion of payroll or as a fixed amount per person employed.

Indirect tax.

22 SELECTIVE PAYROLL TAXES

Covers payroll taxes levied on particular industries.

221 STEVEDORING INDUSTRY CHARGES

Covers the levy paid by employers on the employment of waterside workers.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP	TITLE/DESCRIPTION
CLASS	

3 TAXES ON PROPERTY

Covers taxes on the use or ownership of property, and taxes on property transfers.

31 TAXES ON IMMOVABLE PROPERTY

Covers taxes levied in respect of the use or ownership of immovable property.

The tax is calculated as a percentage of assessed property value, which may take into account the value of land and improvements, and is based on a notional rental income, estimated sale price or capitalized yield. Other characteristics of real property, such as size or location, can also be used to derive a rent or capital value.

These taxes may be levied on proprietors, tenants or both.

311 LAND TAXES

Covers taxes on the ownership of land based on the assessed value of the land.

Indirect tax.

312 MUNICIPAL RATES

Covers levies imposed by local government authorities on the assessed value of property, for the purpose of financing the provision of ordinary local services.

Excluded are amounts collected with municipal rates but identified as charges for direct supply of goods and services, eg water and sewerage rates, garbage charges.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	313	METROPOLITAN IMPROVEMENT RATES
		Covers levies on property owners intended specifically for financing the planning and development of land within the metropolitan region eg acquisition of land for the development of metropolitan parks, support of regional studies, financing open space improvements.
		Indirect tax.
	314	PROPERTY OWNERS' CONTRIBUTIONS TO FIRE BRIGADES
		Covers levies on property owners that are raised to finance the operation of fire protection services.
		Indirect tax.
	319	TAXES ON IMMOVABLE PROPERTY NEC
		Covers taxes, not elsewhere classified, on owners or users of immovable property. These taxes are usually collected to finance specific services, eg control of vermin and noxious weeds. Excluded are charges for direct supply of goods and services, eg water and sewerage rates.
		Indirect tax.
32		ESTATE, INHERITANCE AND GIFT TAXES
		Covers taxes levied on the transfer of property of deceased persons and on gifts.
		These taxes are levied on the value of the transferred assets.
	321	ESTATE DUTIES
		Covers taxes on the net worth of a deceased estate. The property which the deceased persons had a general power of appointment exercised by their will is included in their estate. For purposes of assessing duty, the estate of the deceased person includes: real property in Australia and personal property both in and out of Australia, if domiciled in Australia at the time of death; and real and personal property in Australia if domiciled abroad at the time of death.
		Direct tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUP-GROUP	TITLE/DESCRIPTION
	CLASS	
	322	PROBATE AND SUCCESSION DUTIES
		Covers taxes levied on the recipients of bequests. The taxes are levied on the size of the property transferred and according to the recipient's relationship to the deceased.
		Direct tax.
	323	GIFT DUTIES
		Covers taxes levied on gifts. A gift is defined as any disposition of property which is made, otherwise than by will, without adequate consideration in money or money's worth. The donor and the beneficiary are jointly and severally liable to pay the tax which is based on the value of the gift.
		Direct tax.
33		TAXES ON FINANCIAL AND CAPITAL TRANSACTIONS
		Covers taxes on the issue, transfer, purchase and sale of securities; taxes on cheques; and taxes levied on specific legal transactions, such as validation of contracts and the sale of immovable property.
		Excluded are taxes on use of goods and performance of activities (TFFC 5) and taxes on immovable property (TFFC 31).
	331	STAMP DUTIES ON FINANCIAL AND CAPITAL TRANSACTIONS
		Covers the revenue earned from stamps affixed to or franked on documents which evidence financial and capital transactions. Included are stamp duties on contracts, cheques, admission tickets and sales receipts.
		Excluded are stamp duties on motor vehicle registration (TFFC 512), insurance (TFFC 45) and gambling (TFFC 44).
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP

SUB-GROUP TITLE/DESCRIPTION
CLASS

332 FINANCIAL INSTITUTIONS TRANSACTIONS TAXES

Covers taxes on debits or credits to accounts with financial institutions. Includes the Commonwealth tax on bank cheque account debits and the State government duties on credits to accounts held with financial institutions.

Excludes stamp duties on cheques.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	

4 TAXES ON PROVISION OF GOODS AND SERVICES

Covers taxes levied on the production, sale, transfer, leasing or delivery of goods and rendering of services.

Excluded are taxes levied on the use of goods or on permission to use goods or to perform activities (TFFC 5).

41 GENERAL TAXES ON PROVISION OF GOODS AND SERVICES

Covers all taxes, other than those on international trade, levied on the production, leasing, transfer, sales or delivery of a wide range of goods, and on the rendering of services.

In Australia, currently, the only general tax is the sales tax.

411 SALES TAX

Sales tax is a single stage tax designed substantially to fall on sales by manufacturers and wholesalers to retailers. The sales tax applies to goods only and not to services. Secondhand goods that have been used in Australia are not ordinarily taxed but imported goods that have been used overseas are normally taxable in a similar fashion to new goods. Although termed a sales tax, the levy is not limited to sales only. Where goods have not already borne tax, it would, for example, fall on leases of those goods or on the application of those goods to a taxpayer's own use. It may also be levied on importation of goods where they are not imported for sale by wholesalers eg where they are imported by retailers or consumers.

The tax is payable on what is termed a "sale value" which is equivalent to a fair wholesale price.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
42		EXCISES
		Covers taxes levied on a specified good, or range of goods, intended for domestic consumption other than taxes levied exclusively on the importation of goods (TFFC 431).
		Excises may be imposed at any stage of production or distribution and the assessment for tax may take into account such factors as weight, strength, quantity or value of the goods.
		Excises are not limited to those taxes collected under Excise Acts and include taxes on electricity, gas and agricultural production.
421		EXCISES ON CRUDE OIL AND LPG
		Covers excises levied on the production of crude oil and naturally occurring LPG from Australian fields. The levy varies depending on volume and quality of the crude and the date the field came into production.
		Indirect tax.
422		EXCISES ON PETROLEUM PRODUCTS
		Covers excises levied on petroleum products. Includes duties collected under the Excise Act. Also includes the diesel fuel oil tax.
		Indirect tax.
423		EXCISES ON BEER AND POTABLE SPIRITS
		Covers Excise Act duties levied on beer and potable spirits.
		Indirect tax.
424		EXCISES ON TOBACCO PRODUCTS
		Covers Excise Act duties levied on tobacco products.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	425	EXCISE ACT DUTIES NEC AND REFUNDS OF EXCISE ACT DUTIES
		Covers Excise Act duties not elsewhere classified and all refunds under the Excise Act.
		Indirect tax.
	426	AGRICULTURAL PRODUCTION TAXES
		Covers levies raised on specified agricultural products usually assessed by reference to weight or quantity. Liability may be assessed at any stage of processing or distribution. Agricultural production taxes include taxes levied on wool, dairy products, poultry, cattle, sheep, wheat and wine grapes.
		Indirect tax.
	427	LEVIES ON STATUTORY CORPORATIONS
		Covers contributions which are required under legislation to be paid by specified statutory corporations to State governments. The taxes are a fixed proportion of the revenue earned by statutory corporations.
		Excluded are taxes assessed on net profits and capital gains (see TFFC 12).
		Indirect tax.
43		TAXES ON INTERNATIONAL TRADE
		Covers taxes and stamp duties levied on specified imported or exported goods. Excluded are taxes collected on imports as part of a general tax on goods, and excises applicable to both imported and domestically produced goods.
	431	CUSTOMS DUTIES ON IMPORTS
		Covers taxes levied on specified goods (or ranges of goods) imported into Australia for home consumption. The various charges and exemptions which apply are based on country of origin, type of goods and value or quantity of goods.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	432	CUSTOMS DUTIES ON EXPORTS
		Covers taxes levied on specified goods exported from Australia.
		The main item which attracts export duty is coal. The rates which apply vary with the type of coal and the method of extraction.
		Excluded are agricultural produce export taxes (TFFC 433).
		Indirect tax.
433		AGRICULTURAL PRODUCE EXPORT TAXES
		Covers taxes payable on specified agricultural produce exported from Australia. The rate is usually based on the quantity of products exported.
		Indirect tax.
44		TAXES ON GAMBLING
		Covers taxes levied on gambling and betting stakes. Includes taxes on lottery tickets, poker machines, casinos, racing and football pools. The taxes may be collected either from the gambler as a percentage of his stake or from entities providing the gambling service either as a licence fee or percentage of their gross income from gambling.
		Excluded are taxes on individual gains from gambling.
441		TAXES ON GOVERNMENT LOTTERIES
		Covers profits of lotteries, "lotto" games, etc organised by the government. Excludes revenue share of privately organised lotteries.
		Indirect tax.
442		TAXES ON PRIVATE LOTTERIES
		Covers stamp duty, licences and share of gross revenue of privately organised lotteries "lotto" games, football pools etc.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
	443	POKER MACHINE TAXES
		Covers taxes and licences imposed on clubs for the operation of poker machines.
		The licence fee may be assessed as a percentage of gross profits generated by the club's poker machines or as a fixed rate that is dependent on the number and classes of machines operated by the club.
		These imposts are regarded as taxes, not fees from regulatory services, because of the substantial revenue they generate. A club may be granted a refund in proportion to its expenditure on community welfare.
		Indirect tax.
	444	CASINO TAXES
		Covers licence fees and taxes levied on the holders of casino licenses. Taxes and licence fees may be assessed as a proportion of gross profit or according to a fixed rate. The fees are deemed to be taxes, not fees from regulatory services, because of the substantial revenue they generate.
		Indirect tax.
	445	RACE BETTING TAXES
		Covers taxes levied on all forms of racing and both on and off course betting. Includes stamp duty on betting instruments, bookmakers licences and registration fees, and taxes on gross revenue of bookmakers.
		Indirect tax.
	449	TAXES ON GAMBLING NEC
		Covers taxes levied on forms of gambling other than football pool, racing, casino, poker machine or lottery taxes. Includes, for instance, revenue raised from the issue of bingo permits.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
45		TAXES ON INSURANCE
		Covers taxes levied specifically on insurance companies. Includes taxes levied on insurance premiums and contributions collected to finance services which reduce insurable risk.
451		INSURANCE COMPANIES' CONTRIBUTIONS TO FIRE BRIGADES
		Covers levies imposed on insurance companies to finance fire fire-fighting authorities.
		Indirect tax.
452		THIRD PARTY INSURANCE TAXES
		Covers surcharges and stamp duties on third party insurance premiums.
		Indirect tax.
459		TAXES ON INSURANCE NEC
		Taxes on insurance not elsewhere classified. Includes such payments as stamp duties on insurance (other than third party insurance) and contributions of insurance companies to Workers Compensation Board Funds and Casual Firefighters Compensation Funds.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
5		TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES
		Covers taxes levied on the use of goods and taxes levied in respect of permission to perform activities.
		Excluded are taxes levied on the value or quantity of the goods themselves (TFFC 4).
51		MOTOR VEHICLE TAXES
		Covers taxes levied on the operation of motor vehicles whether paid by households or corporations. Excluded are taxes on third party insurance (TFFC 452).
511		VEHICLE REGISTRATION FEES AND TAXES
		Covers motor vehicle registration, transfer, and number plate fees. These imposts are treated as taxes rather than regulatory fees because of the significant amount of revenue they generate.
		Part direct tax, part indirect tax.
512		STAMP DUTY ON VEHICLE REGISTRATION
		Covers stamp duties imposed on motor vehicle registration, transfer, and number plate fees.
		Part direct tax, part indirect tax.
513		DRIVERS' LICENCES
		Covers all licences to drive motor-bikes, cars and trucks, bus drivers' and conductors' licences and learner drivers' permits.
		Part direct tax, part indirect tax.
514		ROAD TRANSPORT AND MAINTENANCE TAXES
		Covers taxes levied on the carriage of goods and passengers by road including taxes collected specifically for road maintenance. These taxes are often assessed on the basis of weight of vehicle using the road.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
52		FRANCHISE TAXES
		Covers taxes levied in respect of the permission to sell certain goods. This includes the permission to sell gas, petrol, tobacco and liquor.
521		GAS FRANCHISE TAXES
		Covers licence fees levied on gas suppliers. The fee is assessed by reference to the suppliers previous gross receipts of gas retailed to the public.
		Indirect tax.
522		PETROLEUM PRODUCTS FRANCHISE TAXES
		Covers licence fees paid by petroleum wholesalers and petroleum retailers to conduct their business.
		The tax may be assessed on the value of petroleum products sold or as a lump sum payment.
		Indirect tax.
523		TOBACCO FRANCHISE TAXES
		Covers fees collected from wholesale tobacco merchants and retail tobacconists for licences that people in the business of tobacco wholesaling or retailing are required to hold.
		The taxes are usually assessed on the basis of volume sold.
		Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
524		LIQUOR FRANCHISE TAXES
		Covers fees collected for licences and permits to supply liquor. They are levied on hotelkeepers, wholesale and retail liquor merchants and clubs etc. Includes permits for the supply of liquor with meals.
		These fees are regarded as taxes, not fees from regulatory services, because of the substantial revenue they generate.
		The fees are usually assessed on the basis of volume and alcoholic content of sales. Some States offer a rebate to encourage consumption of low alcohol liquor.
		Indirect tax.
53		OTHER TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES
		Covers taxes, other than franchise and motor vehicle taxes, levied on the use of goods or in respect of permission to use goods or perform activities. Included are permits to carry on a business which provides a service (eg broadcasting and television services), pollution taxes not based on the value of particular goods and taxes in respect of permission to perform an activity (eg departure tax).
531		BROADCASTING LISTENERS' AND TELEVISION VIEWERS' LICENCES
		Covers taxes levied on radio and television owners for the permission to use their radios and TVs.
		Originally introduced to help finance government controlled broadcasting services, the levies were discontinued in 1974.
		Part direct tax, part indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
		CLASS

532 BROADCASTING STATION LICENCES

Covers fees for licences for commercial radio stations to transmit their service.

The licence fees are classified as taxes (not fees from regulatory services) because of the substantial revenue they raise. The tax is assessed on gross earnings.

Indirect tax.

533 TELEVISION STATION LICENCES

Covers fees for licences for commercial television stations to transmit their service.

The licence fees are classified as taxes (not fees from regulatory services) because of the substantial revenue they raise. The tax is assessed on gross earnings.

Indirect tax.

534 DEPARTURE TAX

Covers the levy imposed on all people leaving Australia.

The 50% indirect component consists of the estimated tax collected from Australian residents going abroad for business purposes.

Part direct tax, part indirect tax.

539 OTHER TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES NEC

Covers other levies on the use of goods or performance of activities, eg entertainment taxes.

Indirect tax.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
9		FEES AND FINES
		Covers fees from regulatory services and fines.
		Fees from regulatory services are levies which are not designed primarily to raise general revenue. Fees are levies associated with the granting of a permit or privilege, or regulation of activities.
		Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities.
91		FEES GENERALLY PAID BY PRODUCERS
		Covers fees from regulatory services which are usually paid by producers and charged to the costs of production as a business expense.
911		BUILDING FEES
		Covers permits or licences issued for the purpose of regulating building activities.
		Indirect fee.
919		FEES GENERALLY PAID BY PRODUCERS NEC
		Covers fees generally paid by producers not classified elsewhere in TFFC 91. Includes factory and shop registration, occupational licences, professional fishing fees, farm registration, motor vehicle inspection station licences, entertainment permits and fees, transport of dangerous goods fees, etc.
		Indirect fee.
92		FEES GENERALLY PAID BY HOUSEHOLDS
		Covers fees from regulatory services which are generally paid by households. Fees in this category are not paid in pursuance of production and hence are not charged as a business expense by the payer.

TAXES, FEES AND FINES CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

GROUP	SUB-GROUP	TITLE/DESCRIPTION
	CLASS	
921	DOG REGISTRATION	Covers registration and licencing of dogs and impounding fees. Direct fee.
929	FEES GENERALLY PAID BY HOUSEHOLDS NEC	Covers fees, not classified elsewhere, which are generally paid by households. Includes passport fees, sporting fishing licences, hunting permits, etc. Direct fee.
93	FEES PAID BY BOTH PRODUCERS AND HOUSEHOLDS	Covers fees from regulatory services which are commonly paid by both producers and households. Includes fire arm licences, quarantine fees, boat registration, etc. Part direct fee, part indirect fee.
94	FINES	Fines are monetary penalties (both civil and criminal) imposed on law breakers other than penalties imposed by tax authorities.
941	PARKING FINES	Covers penalties for illegal parking of motor vehicles. Excludes parking fees as these are classified as charges for services. Direct fine.
949	FINES NEC	Covers fines not classified elsewhere. Includes electoral fines, court fines, library fines, civil aviation fines, bankruptcy fines etc. Part direct fines, part indirect fines.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUPS

- 01 General public services
- 02 Defence
- 03 Public order and safety
- 04 Education
- 05 Health
- 06 Social security and welfare
- 07 Housing and community amenities
- 08 Recreation and culture
- 09 Fuel and energy
- 10 Agriculture, forestry, fishing and hunting
- 11 Mining and mineral resources, other than fuels; manufacturing; and construction
- 12 Transport and communications
- 13 Other economic affairs
- 14 Other purposes

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 01 - GENERAL PUBLIC SERVICES

Group

Subgroup

- 011 Legislative and executive affairs
 - 0111 Legislative affairs
 - 0112 Executive affairs
- 012 Financial and fiscal affairs
 - 0120 Financial and fiscal affairs
- 013 External affairs
 - 0130 External affairs
- 014 Foreign economic aid
 - 0141 Economic aid to developing countries
 - 0142 Economic aid through international organisations
- 015 General research
 - 0150 General research
- 016 General services
 - 0161 General economic, social and statistical services
 - 0169 Other general services
- 017 Government superannuation benefits
 - 0171 Defence forces superannuation benefits
 - 0179 Other government superannuation benefits

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 02 - DEFENCE

Group

Subgroup

021	Military and civil defence affairs
0210	Military and civil defence affairs
022	Foreign military aid
0220	Foreign military aid
023	Defence research
0230	Defence research

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 03 - PUBLIC ORDER AND SAFETY

Group

Subgroup

- | | |
|------|---|
| 031 | Police and fire protection services |
| 0311 | Police services |
| 0312 | Fire protection services |
| 032 | Law courts and legal services |
| 0320 | Law courts and legal services |
| 033 | Prisons and corrective services |
| 0330 | Prisons and corrective services |
| 039 | Other public order and safety |
| 0391 | Control of domestic animals and livestock |
| 0399 | Other public order and safety nec |

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 04 - EDUCATION

Group

Subgroup

- | | |
|------|--|
| 041 | Primary and secondary education |
| 0411 | Primary education |
| 0412 | Secondary education |
| 0419 | Primary and secondary education nec |
| 042 | Tertiary education |
| 0421 | University education |
| 0422 | Other higher education |
| 0423 | Technical and further education |
| 0429 | Tertiary education nec |
| 043 | Preschool education and education not definable by level |
| 0431 | Preschool education |
| 0432 | Special education |
| 0439 | Other education not definable by level |
| 044 | Transportation of students |
| 0440 | Transportation of students |
| 049 | Education nec |
| 0490 | Education nec |

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 05 - HEALTH

Group

Subgroup

051	Hospital and other institutional services and benefits
0511	General hospitals
0512	Repatriation hospitals
0513	Mental health institutions
0514	Nursing homes
0518	Hospital and other institutional services nec
0519	Hospital benefits
052	Clinic and other non-institutional services and benefits
0521	Medical clinics and practitioners
0522	Dental clinics and practitioners
0523	Maternal and infant health
0524	Ambulance services
0528	Clinic and other non-institutional services nec
0529	Medical benefits
053	Public health
0531	School health services
0539	Public health nec
054	Pharmaceuticals, medical aids and appliances
0541	Pharmaceuticals
0542	Medical aids and appliances
055	Health research
0550	Health research
059	Health nec
0590	Health nec

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 06 - SOCIAL SECURITY AND WELFARE

Group

Subgroup

061	Social security
0611	Sickness benefits
0612	Benefits to ex-servicemen and their dependants
0613	Invalid and other permanent disablement benefits
0614	Old age benefits
0615	Widows, deserted wives, divorcees and orphans benefits
0616	Unemployment benefits
0617	Family and child benefits
0618	Sole parents benefits
0619	Social security nec
062	Welfare services
0621	Family and child welfare
0622	Aged and handicapped welfare
0629	Welfare services nec
069	Social security and welfare nec
0690	Social security and welfare nec

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 07 - HOUSING AND COMMUNITY AMENITIES

Group

Subgroup

071 Housing and community development

 0711 Housing

 0712 Community development

072 Water supply

 0720 Water supply

073 Sanitation and protection of the environment

 0731 Household garbage

 0732 Other sanitation

 0733 Sewerage

 0734 Urban stormwater drainage

 0739 Protection of the environment nec

079 Other community amenities

 0791 Street lighting

 0799 Other community amenities nec

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 08 - RECREATION AND CULTURE

Group

Subgroup

081	Recreational facilities and services
0811	Public halls and civic centres
0812	Swimming pools and beaches
0813	National parks and wildlife
0819	Recreational facilities and services nec
082	Cultural facilities and services
0821	Libraries
0822	Creative and performing arts
0823	Museums
0824	Art galleries
0829	Cultural facilities and services nec
083	Broadcasting and film production
0830	Broadcasting and film production
089	Recreation and culture nec
0890	Recreation and culture nec

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 09 - FUEL AND ENERGY

Group
Subgroup

091	Fuel affairs and services
0911	Coal
0912	Petroleum
0913	Gas
0914	Nuclear affairs
0919	Fuel affairs and services nec
092	Electricity and other energy
0921	Electricity
0929	Other energy
099	Fuel and energy nec
0990	Fuel and energy nec

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 10 - AGRICULTURE, FORESTRY, FISHING AND HUNTING

Group

Subgroup

101	Agriculture
1011	Agricultural land management
1012	Agricultural water resources management
1013	Agricultural support schemes
1014	Agricultural research and extension services
1019	Agriculture nec
102	Forestry, fishing and hunting
1021	Forestry
1022	Fishing and hunting

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 11 - MINING AND MINERAL RESOURCES, OTHER THAN FUELS; MANUFACTURING; AND CONSTRUCTION

Group

Subgroup

111	Mining and mineral resources, other than fuels
1110	Mining and mineral resources, other than fuels
112	Manufacturing
1120	Manufacturing
113	Construction
1130	Construction

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 12 - TRANSPORT AND COMMUNICATION

Group
Subgroup

121	Road transport
1211	Road construction
1212	Road maintenance
1213	Parking
1219	Road transport nec
122	Water transport
1220	Water transport
123	Rail transport
1230	Rail transport
124	Air transport
1240	Air transport
125	Pipelines
1250	Pipelines
128	Other transport
1281	Multi-mode urban transit systems
1289	Other transport nec
129	Communications
1290	Communications

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 13 - OTHER ECONOMIC AFFAIRS

Group

Subgroup

- | | |
|------|--------------------------------|
| 131 | Storage, saleyards and markets |
| 1311 | Storage |
| 1312 | Saleyards and markets |
| 132 | Tourism and area promotion |
| 1320 | Tourism and area promotion |
| 133 | Labour and employment affairs |
| 1330 | Labour and employment affairs |
| 139 | Other economic affairs nec |
| 1390 | Other economic affairs nec |

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS

MAJOR GROUP 14 - OTHER PURPOSES

Group
Subgroup

- | | |
|------|---|
| 141 | Public debt transactions |
| 1410 | Public debt transactions |
| 142 | General purpose inter-government transactions |
| 1420 | General purpose inter-government transactions |
| 143 | Natural disaster relief |
| 1430 | Natural disaster relief |
| 149 | Other purposes nec |
| 1490 | Other purposes nec |

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	
01	GENERAL PUBLIC SERVICES
011	LEGISLATIVE AND EXECUTIVE AFFAIRS
0111	LEGISLATIVE AFFAIRS
	Outlays on administration, support, regulation, research, operation etc of legislative bodies of all levels of government.
	Includes outlays on: parliaments and councils; governor-general, governors and mayoral offices; conduct of elections and maintenance of registers of voters; legislative drafting offices; libraries and other reference services that serve the legislative bodies; and permanent and ad hoc commissions and committees created by, or acting on behalf of, the legislature.
	Excludes ministerial departments, local government offices and inter-departmental committees classified to 0112 if not concerned with a specific function or elsewhere in the classification if concerned with a specific function.
0112	EXECUTIVE AFFAIRS
	Outlays on administration, support, regulation, research, operation etc of executive bodies of all levels of government not concerned with a specific function.
	Includes ministerial departments, local government offices and inter-departmental committees not concerned with a specific function, such as certain outlays of the departments of the prime minister and premiers.
	Excludes ministerial departments, local government offices and inter-departmental committees concerned with a specific function.
012	FINANCIAL AND FISCAL AFFAIRS
0120	FINANCIAL AND FISCAL AFFAIRS
	Outlays on administration, research, support, operation etc of financial and fiscal affairs and services.
	Includes outlays on: the collection of taxes, including customs duties, and management of public funds and public debt; departmental monitoring and control of monetary and fiscal policy; and formulation, review etc of government budgets.
	Excludes outlays on collection of licences, fees and fines which are associated with a specific function and underwriting and floating of government loans and interest payments classified to 1410.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	
013	EXTERNAL AFFAIRS
0130	EXTERNAL AFFAIRS
	Outlays on administration, research, support, operation etc of departments concerned with foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations.
	Includes information and cultural activities intended for distribution overseas, contributions to meet operating expenses of international organisations, support for research into foreign policy and issuing of passports and visas.
	Excludes: military aid to foreign countries and military units stationed abroad classified to 0220; overseas economic aid classified to 014; production of cultural material intended for overseas broadcasting classified to 0830; and foreign trade offices, international financial affairs and other foreign commercial or technical affairs classified to 1390.
	Also excludes administration of Indian Ocean and Pacific Ocean Territories classified to 0169.
014	FOREIGN ECONOMIC AID
0141	ECONOMIC AID TO DEVELOPING COUNTRIES
	Outlays on administration, support, research, promotion etc of offices and other units administering non-military aid to developing countries.
	Includes grants, advances, technical assistance and training programs for foreign nationals.
	Excludes military aid classified to 0220 and contributions to economic development funds administered by international or regional organisations classified to 0142.
0142	ECONOMIC AID THROUGH INTERNATIONAL ORGANISATIONS
	Outlays on administration, support, research, promotion etc of foreign economic aid through international organisations.
	Includes contributions in cash or in kind to economic development funds administered by international, regional or other multinational organisations.
	Excludes: contributions for meeting operating expenses of international organisations classified to 0130; aid to international peace-keeping operations classified to 0220; and economic aid not distributed through international organisations classified to 0141.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
015	GENERAL RESEARCH
0150	<p>GENERAL RESEARCH</p> <p>Outlays on administration, support, operation etc of research directed towards the increase in scientific knowledge or discovery of new fields of investigation, not connected with a specific function.</p> <p>Includes both multidisciplinary research, such as oceanography, and single discipline research.</p> <p>Excludes applied research which is undertaken with a specific purpose in mind, for example, applied research into plant diseases or other destructive agents classified to 1014.</p>
016	GENERAL SERVICES
0161	<p>GENERAL ECONOMIC, SOCIAL AND STATISTICAL SERVICES</p> <p>Outlays on administration, operation etc of overall economic and social planning and statistical services not connected with a specific function.</p> <p>Includes offices, bureaux, or program units which formulate, coordinate and frequently monitor the implementation of overall economic and social policies and programs.</p> <p>Excludes ad hoc and permanent committees or advisors created by or acting on behalf of the chief executive or legislature classified to 011.</p>
0169	<p>OTHER GENERAL SERVICES</p> <p>Outlays on administration, operation, support etc of general services not connected with specific functions.</p> <p>Includes: development and implementation of general personnel policies and procedures; centralised supply and purchasing services; repairs and maintenance; central motor pools; and maintenance of government archives not connected with libraries.</p> <p>Also includes administration of Indian Ocean and Pacific Ocean Territories and of non-self governing territories where outlays are not elsewhere classified.</p> <p>Excludes outlays on personnel and other general services connected with a specific function.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
017	GOVERNMENT SUPERANNUATION BENEFITS
0171	<p>DEFENCE FORCES SUPERANNUATION BENEFITS</p> <p>Outlays on administration etc of retirement and pension plans for military personnel and their survivors under contributory or non-contributory schemes whether or not funded.</p> <p>Includes payments under the Defence Forces Retirement and Death Benefits Scheme.</p> <p>Excludes pensions and other benefits paid to ex-servicemen to compensate for invalidity and other permanent disablement resulting from service in the defence forces, and to war widows and war orphans classified to 0612.</p> <p>Also excludes old age pensions, disability benefits etc paid through the general social security system to ex-military personnel, classified to appropriate 061 subgroups.</p>
0179	<p>OTHER GOVERNMENT SUPERANNUATION BENEFITS</p> <p>Outlays on administration etc of retirement and pension plans for government employees other than military personnel and their survivors under contributory or non-contributory schemes whether or not funded.</p> <p>Includes payments under Commonwealth, State and Local government superannuation schemes.</p> <p>Excludes old age pensions, disability benefits etc paid through the general social security system to ex-military personnel, classified to appropriate 061 subgroups.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
02		DEFENCE
021		MILITARY AND CIVIL DEFENCE AFFAIRS
0210		MILITARY AND CIVIL DEFENCE AFFAIRS
		Outlays on administration, supervision and operation of military and civil defence affairs.
		Military defence affairs include outlays on: land, sea, air and reservist combat personnel; engineering, transport, communications, intelligence, training and recruitment and other non-combat personnel and associated services; provision of equipment, structures and supplies; base hospitals and military schools and colleges; and dissemination of information. Excludes outlays on: pension schemes for military personnel classified to 0171; and food, materials, equipment etc used for emergency peace-time disasters classified to 0629 or 1430.
		Civil defence affairs include outlays on civil defence personnel and acquiring materials and equipment, except outlays on food, materials, equipment etc used for emergency peace-time disasters classified to 0629 or 1430.
022		FOREIGN MILITARY AID
0220		FOREIGN MILITARY AID
		Outlays on administration, supervision and operation of military aid programs.
		Includes military aid missions accredited to foreign governments or attached to international military organisations, military aid grants and advances and contributions to international peace-keeping forces including assignment of manpower.
023		DEFENCE RESEARCH
0230		DEFENCE RESEARCH
		Outlays on administration and support of research and experimental development related to the armed forces and civil defence.
		Includes development of new and improved equipment, improvements in tactics and strategies and other research and development related to defence.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
03		PUBLIC ORDER AND SAFETY
031		POLICE AND FIRE PROTECTION SERVICES
0311		POLICE SERVICES Outlays on administration, supervision, support, operation etc of police services. Includes all activities concerned with the prevention of illegal activities and apprehension of criminals, traffic control by police, alien registration and internal security forces. Also includes outlays on police colleges, police training and police laboratories.
0312		FIRE PROTECTION SERVICES Outlays on administration, promotion, support, operation etc of fire protection services. Includes contributions to volunteer fire brigades, operations of fire brigade boards and roadside clearing operations. Excludes forest fire protection services classified to 1021.
032		LAW COURTS AND LEGAL SERVICES
0320		LAW COURTS AND LEGAL SERVICES Outlays on administration, support, operation, review etc of law courts and the judicial system and legal aid programs. Includes outlays on legal representation and advice on behalf of the government and others, costs of crown prosecutions, trusteeship services and law reform. Also includes outlays related to registration of legal titles to property and the registration of births, deaths and marriages. Excludes outlays associated with industrial law classified to 1330, prisons and corrective services classified to 0330 and tribunals and appeals boards that can be classified to specific purpose categories.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
033		PRISONS AND CORRECTIVE SERVICES
0330		PRISONS AND CORRECTIVE SERVICES
		Outlays on administration, support, operation etc of prisons and other places of secure detention for convicted persons, alleged offenders, child offenders and children on remand for alleged offences and of non-institutional corrective services.
		Includes prisons, prison farms, youth training centres, remand centres, juvenile corrective institutions and asylums primarily for the criminally insane.
		Also includes community-based correction activities, where the offender or alleged offender is at large in the community but is required to adhere to certain conditions or to perform community service or attend rehabilitation sessions, such as parole and probation services, community service orders and attendance centres.
		Excludes residential child care institutions that are not places of secure detention, such as juvenile hostels, family group homes, campus homes etc, classified to 0621.
039		OTHER PUBLIC ORDER AND SAFETY
0391		CONTROL OF DOMESTIC ANIMALS AND LIVESTOCK
		Outlays on administration, promotion, support, operation etc of programs relating to the control of animals.
		Includes dog registration, pounds, control of stray cattle and associated veterinary costs.
0399		OTHER PUBLIC ORDER AND SAFETY NEC
		Outlays on administration, promotion, support, operation etc of public order and safety affairs and services that cannot be assigned to one of the preceding subgroups in major group 03.
		Includes outlays on: beach inspectors, life saving and beach patrols; maintenance of state emergency services, such as through local government contributions, and their operations that cannot be allocated to disaster relief classified to 0629 or 1430; control of explosives; human rights organisations; and community relations.
		Excludes outlays on road safety classified to 1219.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
04		EDUCATION
041		PRIMARY AND SECONDARY EDUCATION
0411		PRIMARY EDUCATION
		Outlays on administration, inspection, support, operation etc of educational programs that provide a sound knowledge of reading, writing and simple mathematics and an elementary knowledge of other subjects for children from ages 5 to 7 until ages 10 to 12.
		Excludes transportation services to primary students classified to 0440 and school medical and dental programs classified to 0531.
0412		SECONDARY EDUCATION
		Outlays on administration, inspection, support, operation etc of educational programs that extend primary programs on a more subject-oriented pattern for a period of 4 to 6 years. Some vocational and technical training may occur particularly in the final years.
		Includes out-of-school secondary education courses for adults and young people other than those offered by colleges of technical and further education.
		Excludes transportation services to secondary students classified to 0440 and school medical and dental programs classified to 0531.
0419		PRIMARY AND SECONDARY EDUCATION NEC
		Outlays on administration, inspection, support, operation etc of primary and secondary educational programs that cannot be assigned to one of the preceding two subgroups.
		Excludes transportation services to students classified to 0440 and school medical and dental programs classified to 0531.
042		TERTIARY EDUCATION
0421		UNIVERSITY EDUCATION
		Outlays on administration, inspection, support, operation etc of educational programs leading to a university first degree, post-graduate degree or other higher qualifications. Entry generally requires matriculation at secondary level or equivalent.
		Excludes transportation services to university students classified to 0440.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
0422	OTHER HIGHER EDUCATION
	Outlays on administration, inspection, support, operation etc of educational programs leading to an associate diploma or higher level qualification, other than those offered by universities, and non-degree courses offered by colleges of advanced education. Entry generally requires matriculation at secondary level or equivalent.
	Excludes transportation services to other higher education students classified to 0440.
0423	TECHNICAL AND FURTHER EDUCATION
	Outlays on: administration, inspection, support, operation etc of educational programs in music, fine arts and design; courses designed to meet specific requirements of industry and commerce; and non-vocational courses offered by colleges of technical and further education. The courses do not normally lead to an associate diploma or higher level qualification. Entry may not require matriculation at secondary level or equivalent.
	Excludes transportation services to technical and further education students classified to 0440.
0429	TERTIARY EDUCATION NEC
	Outlays on administration, inspection, support, operation etc of educational programs provided by tertiary institutions nec which normally require completion of high school or equivalent as a minimum standard of entry.
	Excludes outlays on courses which are essentially non-vocational and associated with leisure time activities classified to 0439 or 0423.
	Also excludes transportation services to students classified to 0440.
043	PRESCHOOL EDUCATION AND EDUCATION NOT DEFINABLE BY LEVEL
0431	PRESCHOOL EDUCATION
	Outlays on administration, inspection, support, operation etc of preschool educational programs for children up to 5 years of age delivered in a school-type environment designed to bridge the gap between home and school atmosphere. Includes preschools and kindergartens.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	

Excludes: playcentres, creches, day care centres etc (where the main function is not to prepare children for subsequent schooling but rather to provide services to assist working mothers, one parent families and other families in need) classified to 0621; and welfare payments to preschools classified to 0621.

0432 SPECIAL EDUCATION

Outlays on administration, inspection, support, operation etc of special education programs.

Includes: education of blind, deaf and mute children, and children with other forms of physical handicap; slow learners; children with social or emotional problems; children in custody or on remand; and children in hospital.

Excludes transportation services to students classified to 0440.

0439 OTHER EDUCATION NOT DEFINABLE BY LEVEL

Outlays on administration, inspection, support, operation etc of educational programs which are not definable by level.

Includes: adult education courses which are essentially non-vocational and associated with leisure-time activities, other than those offered by colleges of technical and further education; migrant education programs; and other educational programs not definable by education level.

Excludes outlays on special education classified to 0432.

044 TRANSPORTATION OF STUDENTS

0440 TRANSPORTATION OF STUDENTS

Outlays on administration, inspection, support etc of transportation services to students.

Includes outlays on contract bus services and conveyance allowances to parents. Also includes reimbursement of public trading enterprises and private sector bus operators for concessionary fares offered to students.

049 EDUCATION NEC

0490 EDUCATION NEC

Outlays on education affairs and services that cannot be assigned to one of the four preceding groups of 04.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
05	HEALTH
051	HOSPITAL AND OTHER INSTITUTIONAL SERVICES AND BENEFITS
0511	GENERAL HOSPITALS
	Outlays on administration, inspection, support, operation etc of hospitals that provide general medical care and treatment, and which do not specialise in the treatment of a particular condition, disease or class of patient.
	Includes outlays on construction of hospitals, equipment and supplies, staff accommodation and amenities and outpatient department services.
0512	REPATRIATION HOSPITALS
	Outlays on administration, inspection, support, operation etc of repatriation hospitals. These institutions generally specialise in the care and treatment, of both war caused and other disabilities, provided to current and former members of the armed forces and certain dependants, as well as providing medical services to community patients.
	Includes outlays on construction of hospitals, equipment and supplies, staff accommodation and amenities and outpatient department services.
0513	MENTAL HEALTH INSTITUTIONS
	Outlays on administration, inspection, support, operation etc of institutions mainly concerned with the treatment of psychiatric disorders.
	Includes outlays on construction of institutions, equipment and supplies, and staff accommodation and amenities.
	Excludes institutions mainly providing living quarters and day care centres specifically designed and equipped for use by the mentally handicapped classified to 0622.
0514	NURSING HOMES
	Outlays on administration, inspection, support, operation etc of institutions mainly specialising in provision of nursing care for the aged and infirm, and nursing home benefits.
	Includes outlays on construction of homes, equipment and supplies, and staff accommodation and amenities.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
0518		HOSPITAL AND OTHER INSTITUTIONAL SERVICES NEC
		Outlays on administration, inspection, support, operation etc of hospitals and other institutions nec.
		Includes: institutions that specialise in the treatment of a particular condition, disease or class of patient, for example, orthopaedic hospitals, convalescent homes, hospitals for the dying, infectious diseases hospitals, womens hospitals and childrens and maternity hospitals; hospital commissions; nursing schools associated with hospitals; and nurses registration boards.
		Also includes outlays on construction of hospitals and other institutions, equipment and supplies, staff accommodation and amenities and outpatient department services.
0519		HOSPITAL BENEFITS
		Outlays on administration, inspection, support etc of hospital benefits schemes designed to cover all or part of the costs of hospitalisation. Excludes nursing home benefits classified to 0514.
052		CLINIC AND OTHER NON-INSTITUTIONAL SERVICES AND BENEFITS
0521		MEDICAL CLINICS AND PRACTITIONERS
		Outlays on administration, inspection, support, operation etc of clinics and practitioners providing medical care of a general or specialised nature. Practitioners treat patients in their consulting rooms or in non-medical establishments or visit patients at home.
		Includes outlays on community health centres with a medical practitioner.
		Also includes outlays on construction of medical clinics, equipment and supplies.
		Excludes outlays on hospital outpatient department services classified to 051.
0522		DENTAL CLINICS AND PRACTITIONERS
		Outlays on administration, inspection, support, operation etc of dental clinics, dental practitioners, oral hygienists or dental auxiliaries providing dental care of a general or specialised nature. Practitioners, oral hygienists or dental auxiliaries treat patients in their consulting rooms or in non-medical establishments.
		Includes outlays on construction of dental clinics, equipment and supplies.
		Excludes outlays on hospital outpatient department services classified to 051.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
0523	MATERNAL AND INFANT HEALTH
	Outlays on administration, inspection, support, operation etc of centres concerned with provision of pre-natal and post-natal care and counselling to mothers and their children including mothercraft nursing services. Services are supervised and frequently delivered by staff of lower qualification than medical practitioners such as nurses.
0524	AMBULANCE SERVICES
	Outlays on: administration, inspection, support, operation etc of first aid paramedical treatment; conveyance of the sick, injured and infirm to and from treatment centres; and payments to assist in meeting travel costs etc of patients using health services.
0528	CLINIC AND OTHER NON-INSTITUTIONAL SERVICES NEC
	Outlays on administration, inspection, support, operation etc of clinics, laboratories and paramedical personnel providing outpatient care and treatment, that cannot be assigned to one of the other subgroups of 052.
	Includes outlays on: community health centres without a medical practitioner; chiropodists, chiropractors, home nursing and domiciliary care personnel; non-institutional pathology and analytical laboratories; and domiciliary care benefits.
	Also includes outlays on construction of clinics etc nec, equipment and supplies.
	Excludes outlays on hospital outpatient department services classified to 051.
0529	MEDICAL BENEFITS
	Outlays on administration, inspection, support etc of medical benefits schemes designed to cover all or part of the cost of medical treatment.
053	PUBLIC HEALTH
0531	SCHOOL HEALTH SERVICES
	Outlays on administration, inspection, support, operation etc of school medical and dental services. These services are usually delivered at the school by special teams not connected with a hospital, clinic or practitioner.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
0539	<p>PUBLIC HEALTH NEC</p> <p>Outlays on administration, inspection, support, operation etc of programs concerned with community health goals.</p> <p>Includes: prevention services, such as immunisation and inoculation; disease detection services, such as for venereal disease and tuberculosis; services delivered by special teams not connected with an institution or clinic in non-medical settings, such as the National Trachoma and Eye Health Program; and services provided to particular community groups, such as Aborigines.</p> <p>Also includes: anti-drug and anti-smoking advertising campaigns; alcohol and other drug rehabilitation programs predominantly involving medical care and treatment; family planning services; occupational health services; nutrition services; regulation of food standards; epidemiology, the study of distribution of disease and factors responsible for that distribution; and dissemination of information to increase public awareness of disease symptoms and health hazards.</p> <p>Excludes public health services not associated with a community health goal, such as community health centres, classified to other subgroups of 05.</p> <p>Also excludes: medical laboratories not associated with community health goals, such as pathology, classified to the appropriate subgroup of 051 if institution based or otherwise to 0528; blood banks classified to 0511; medical clinic services not associated with a community health goal classified to the appropriate subgroup of 052; and alcohol and other drug rehabilitation programs predominantly involving welfare services classified to 0629.</p>
054	PHARMACEUTICALS, MEDICAL AIDS AND APPLIANCES
0541	<p>PHARMACEUTICALS</p> <p>Outlays on administration, inspection, support, operation etc of pharmaceutical programs.</p> <p>Includes outlays on the Pharmaceutical Benefits Scheme and on the provision of pharmaceuticals such as serums.</p> <p>Excludes outlays associated with the consumption of pharmaceuticals by patients of an institution or other health facility if obtained through that institution or facility.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
0542	MEDICAL AIDS AND APPLIANCES
	Outlays on administration, inspection, support, operation etc of medical aids and appliances programs.
	Includes outlays on the purchase and provision, free of charge, of medical aids and appliances such as wheel chairs, hearing aids and artificial limbs.
	Excludes outlays associated with the use of medical aids and appliances by patients of an institution or other health facility if obtained through that institution or facility.
055	HEALTH RESEARCH
0550	HEALTH RESEARCH
	Outlays on: administration, promotion, support etc of applied research and experimental development related to the nature, prevention, diagnosis, treatment and incidence of disease and other health problems including mental disorders; and into health services, nutritional problems, pharmacology etc.
059	HEALTH NEC
0590	HEALTH NEC
	Outlays on administration, support, operation etc of health affairs and services that cannot be assigned to one of the preceding subgroups in major group 05.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
06		SOCIAL SECURITY AND WELFARE
061		SOCIAL SECURITY
0611		SICKNESS BENEFITS
		Pensions and other benefits paid to persons who are sick and thereby suffer loss of income due to work incapacity.
		Includes Sickness Benefits and miners phthisis compensation.
		Excludes: Special Benefits classified to 0619; workers compensation payments classified to purpose; and payments for health services classified to the appropriate subgroup of major group 05.
0612		BENEFITS TO EX-SERVICEMEN AND THEIR DEPENDANTS
		Pensions and other benefits paid to ex-servicemen to compensate for invalidity and other permanent disablement resulting from service in the defence forces, and to war widows and war orphans.
		Includes ex-servicemen disability pensions and allowances and service pensions.
		Excludes: pensions from Defence Forces Retirement and Death Benefits scheme classified to 0171; old age pensions, disability benefits etc paid through the general social security system to ex-military personnel, classified to other 061 subgroups; and payments for medical services classified to the appropriate subgroup of major group 05.
0613		INVALID AND OTHER PERMANENT DISABLEMENT BENEFITS
		Invalid pensions and other benefits paid to compensate for the permanent loss of income due to full or partial disablement.
		Includes payments to chronically ill, disabled and handicapped persons.
		Excludes repatriation and other disablement benefits payable only to ex-servicemen classified to 0612 and payments for medical services classified to the appropriate subgroup of major group 05.
0614		OLD AGE BENEFITS
		Payments of old age pensions. Excludes pensions payable only to ex-servicemen and their dependants classified to 0612 and payments for medical services classified to the appropriate subgroup of major group 05.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
0615	WIDOWS, DESERTED WIVES, DIVORCEES AND ORPHANS BENEFITS
	Pensions and other benefits paid to widows, deserted wives and divorcees that are not made on the grounds of the need to support a dependent child. Pensions and other benefits paid where both parents of a child are deceased or if the whereabouts of a sole surviving parent is unknown.
	Includes Class B and C widows pensions and orphans pensions.
	Excludes: war widows and war orphans pensions classified to 0612; and Class A widows pension and supporting parent benefits, the payments of which are made on the grounds of the need to support a dependent child, classified to 0618.
0616	UNEMPLOYMENT BENEFITS
	Unemployment benefits paid to compensate for loss of income due to unemployment.
	Excludes outlays on: government labour exchanges classified to 1330; unemployment relief grants through schemes such as NEAT, CYSS and YESS classified to the purpose which the industry serves or 1330; pensions and other benefits paid to persons who are sick and thereby suffer loss of income due to work incapacity classified to 0611; Special Benefits classified to 0619; and welfare assistance to the unemployed classified to 0629.
0617	FAMILY AND CHILD BENEFITS
	Income assistance paid to families irrespective of whether anyone in the household is earning an income.
	Includes payments to households on a per child basis, such as family allowances, and payments to handicapped children not made to institutions, such as handicapped child allowances.
	Excludes: payments to dependants of ex-servicemen classified to 0612; payments to widows, deserted wives, divorcees and orphans classified to 0615; payments to single parent households with dependent children classified to 0618 and payments for handicapped children made to institutions classified to 0622.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
0618	SOLE PARENTS BENEFITS	<p>Income assistance payments to single parent households with dependent children.</p> <p>Includes supporting parents benefits and Class A widows pensions.</p> <p>Excludes: payments to single parent households that are not made on the basis of the support of a dependent child, such as Class B and C widows pensions, classified to 0615; war widows pensions classified to 0612; and payments to households on a per child basis, such as child allowances, classified to 0617.</p>
0619	SOCIAL SECURITY NEC	<p>Outlays on administration, provision, support, operation etc of social security affairs that cannot be assigned to one of the preceding subgroups of 061, including administration costs that can be separated from the provision of welfare services.</p> <p>Includes: Special Benefits; funeral benefits and compassionate allowances; assistance to individuals or households with inadequate earning capacity, in the nature of concessions, such as telephone rental, postal, transport and rate concessions; and other income assistance not included in the preceding subgroups of 061.</p> <p>Also includes outlays by departments, bureaux or program units which serve the social security system including those that disseminate information, prepare budgets and conduct or support research into social security affairs.</p> <p>Excludes student transport concessions which are considered to be education outlays and are classified to 0440.</p>
062	WELFARE SERVICES	
0621	FAMILY AND CHILD WELFARE	<p>Outlays on: administration, inspection, support, operation etc of welfare services for families, children and households with dependent children; including services delivered by residential institutions mainly providing living quarters. Residential institutions cover homes, centres, villages, shelters, hostels etc.</p> <p>Includes outlays on: residential institutions for children and adolescents such as orphanages, childrens boarding homes and hostels and residential nurseries; youth refuges; juvenile hostels, campus homes and family group homes; residential institutions serving dependent mothers and their young children and mother and baby homes and hostels; child day care centres, creches and play centres in which little or no schooling is provided; marriage and child/juvenile counselling, foster care and adoption services; emergency housekeeping services; and welfare payments to preschools.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
		Also includes the assessment and evaluation of offenders or persons who are alleged to have committed an offence or to have serious behavioural problems, through bodies that are not part of the judicial system. Examples are assessment panels that provide direct inputs to the judicial determinations system and childrens aid panels that provide an alternative to judicial determinations.
		Excludes outlays on youth training centres, juvenile corrective institutions and other places of secure detention for children classified to 0330 and community-based correction activities classified to 0330.
		Also excludes outlays on recreational services not associated with welfare services classified to group 081.
0622	AGED AND HANDICAPPED WELFARE	<p>Outlays: on administration, inspection, support etc of welfare services for the elderly and for the handicapped; including services delivered through residential institutions mainly providing living quarters. Residential institutions cover homes, centres, villages, shelters, hostels etc.</p> <p>Includes outlays on residential institutions for elderly or physically or mentally handicapped persons in which little or no medical service is provided, such as aged persons homes, benevolent homes and hostels for the handicapped.</p> <p>Also includes: day care centres specifically designed and equipped for use by the handicapped; training centres for the handicapped; sheltered employment workshops; senior citizens centres; home visiting and housekeeping services; and delivered meals services.</p> <p>Excludes outlays on recreational services for the elderly or the handicapped classified to 081.</p>
0629	WELFARE SERVICES NEC	<p>Outlays on administration, inspection, support, operation etc of welfare services that cannot be assigned to one of the preceding subgroups of 062.</p> <p>Includes outlays on: residential institutions and counselling services that cannot be assigned to one of the preceding subgroups of group 062; prisoners aid; care of refugees; pre-marital education; homeless persons assistance; Aboriginal welfare; womens shelters; alcohol and other drug rehabilitation programs predominantly involving welfare services; general casework services which lead to the determination of eligibility for income assistance or welfare; and multi-client services, such as provision of basic material needs (food and clothing), assistance in times of personal and family emergencies and relief of victims of man-made disasters including food, materials, equipment etc.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
Also includes outlays by departments, bureaux or program units which serve the welfare system including those that disseminate information, prepare budgets and conduct or support research into welfare services.		
Excludes: maintenance of state emergency services, such as through local government contributions, classified to 0399; state emergency service operations that cannot be allocated to man-made disaster relief classified to 0399 or 1430; community-based correction activities classified to 0330; and provision of housing classified to 0711.		
069		SOCIAL SECURITY AND WELFARE NEC
0690		SOCIAL SECURITY AND WELFARE NEC
Outlays on administration, inspection, support, operation etc of both social security and welfare affairs and services that cannot be assigned to one of the two preceding groups of major group 06, including administration costs that cannot be allocated to either social security or welfare affairs.		
Includes: outlays by departments, bureaux or program units which serve the social security and welfare system including those that disseminate information, prepare budgets and conduct or support research into social security and welfare affairs and services; and financial compensation to individuals or their families, who as victims of criminal activities suffered injury, illness or death.		

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	
07	HOUSING AND COMMUNITY AMENITIES
071	HOUSING AND COMMUNITY DEVELOPMENT
0711	<p>HOUSING</p> <p>Outlays on administration, provision, support, operation etc of housing affairs and services.</p> <p>Includes: the provision of housing for the general public and people with special needs; acquisition of land for dwelling construction; slum clearance; administration of rent controls and eligibility standards for public housing; conditional financial assistance for the construction of homes; rental subsidies and allowances; and outlays relating to the mortgage financing of homes for ex-servicemen and other low cost mortgage financing for home building or purchase.</p> <p>Also includes outlays by departments, bureaux or program units producing and disseminating information about housing and on applied research into and experimental development of housing standards and design.</p> <p>Excludes outlays on residential institutions mainly providing living quarters classified to the appropriate subgroup of 062 and provision of accommodation to serving members of the defence forces classified to 0210.</p> <p>Also excludes outlays on construction methods, materials or standards classified to 1130.</p>
0712	<p>COMMUNITY DEVELOPMENT</p> <p>Outlays on administration, provision, support, operation etc of overall community development mainly concerned with the planning of new or rehabilitated communities with the aim of improving the quality of life.</p> <p>Includes outlays on: plans involving not only housing and industries but also facilities for the health, education, culture and recreation of the community and may also involve schemes for financing construction; relocating existing populations; administrating zoning laws and regulations on land use and building standards, other than standards covering housing; and administrating concessions to decentralised industries.</p> <p>Also includes outlays by departments, bureaux etc on research into community development and dissemination of information such as state lands commissions.</p> <p>Excludes outlays on plan implementation, that is, actual construction of housing, industrial buildings, streets, public utilities and cultural facilities classified to the appropriate major group according to functional role.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
072		WATER SUPPLY
0720		WATER SUPPLY
		Outlays on administration, regulation, research, support etc of water supply services.
		Includes: grants, advances, subsidies or other assistance for the development, expansion or operation of water supply systems; and outlays on the production and dissemination of information and research into the conservation, collection, purification and distribution of water.
		Excludes government activities in connection with irrigation systems classified to 1012.
073		SANITATION AND PROTECTION OF THE ENVIRONMENT
0731		HOUSEHOLD GARBAGE
		Outlays on administration, regulation, support etc of household garbage collection and disposal services.
		Includes subsidies, grants, advances or other assistance for the development, expansion or operation of household garbage systems.
		Excludes outlays on the administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.
0732		OTHER SANITATION
		Outlays on administration, regulation, support etc of sanitary services other than household garbage.
		Includes: trade and industrial waste disposal; cleaning of streets, gutters, foreshores and recreation areas; special rubbish clean-ups and anti-litter enforcement; disposal of radioactive wastes; and subsidies, grants, advances or other assistance for the development, expansion or operation of such systems.
		Excludes outlays on the administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
0733	<p>SEWERAGE</p> <p>Outlays on administration, regulation, support etc of sewerage collection, treatment and disposal operations.</p> <p>Includes: deep mains town systems; effluent drainage systems; septic tank cleaning and inspection; nightsoil disposal ("sanitary service"); and subsidies, grants, advances or other assistance for the development, expansion or operation of such systems.</p> <p>Excludes outlays on the administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.</p>
0734	<p>URBAN STORMWATER DRAINAGE</p> <p>Outlays on administration, regulation, support, operation etc of urban stormwater drainage services.</p> <p>Includes: urban drainage systems and stormwater drains, including the lining or barrelling of creeks and the provision of open or deep drainage systems; and subsidies, grants, advances or other assistance for the development, expansion or operation of such systems.</p> <p>Excludes outlays on: construction of drains associated with road-works classified to 1211; rural flood mitigation and agricultural drainage classified to 1012; and administration of regulations on the generation and release of pollutants to the environment and on research and experimental development in the field of sanitary affairs classified to 0739.</p>
0739	<p>PROTECTION OF THE ENVIRONMENT NEC</p> <p>Outlays on administration, regulation, support, operation etc of pollution abatement and control and other environmental protection programs that cannot be assigned to one of the preceding subgroups of major group 07.</p> <p>Includes: development and monitoring of standards covering pollution and air quality such as outlays on construction, development and operation of monitoring stations, for example stations to monitor noise levels near airports, and support of the development and use of anti-pollution devices; environmental protection programs such as the control and prevention of erosion of beaches and foreshores; and flood mitigation in urban areas.</p> <p>Also includes: research and experimental development into problems of pollution abatement and control and other environmental protection programs; and production and dissemination of information.</p> <p>Excludes subsidies, advances or grants for pollution abatement and control and other environmental protection programs classified to the purpose which the industry serves.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
079		OTHER COMMUNITY AMENITIES
0791		STREET LIGHTING
		Outlays on administration, provision, operation etc of street lighting.
		Includes design, installation, operation, maintenance, upgrading and other aspects of street lighting, such as developing and monitoring street lighting standards.
0799		OTHER COMMUNITY AMENITIES NEC
		Outlays on administration, provision, supervision, support, operation etc of community amenities, other than street lighting, that cannot be assigned to one of the preceding subgroups of major group 07.
		Includes outlays on public conveniences, pedestrian shopping malls, drinking fountains, bus shelters, cemeteries and crematoria.
		Excludes outlays on public conveniences at recreational areas classified to 081.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
08		RECREATION AND CULTURE
081		RECREATIONAL FACILITIES AND SERVICES
0811		PUBLIC HALLS AND CIVIC CENTRES
		Outlays on administration, regulation, support, provision, operation etc of public halls and civic centres. Includes multi-purpose halls used for recreation and cultural pursuits. Excludes indoor sporting complexes classified to 0819.
0812		SWIMMING POOLS AND BEACHES
		Outlays on administration, regulation, support, provision, operation etc of swimming pools (both indoor and outdoor) and other recreational swimming areas. Includes outlays on dressing sheds and diving platforms. Excludes life saving, beach patrols and beach inspection classified to 0399.
0813		NATIONAL PARKS AND WILDLIFE
		Outlays on administration, regulation, support, provision, operation etc of national parks and wildlife services. Includes outlays on aspects of the national estate such as historic houses and sites which are part of national parks and wildlife services.
0819		RECREATIONAL FACILITIES AND SERVICES NEC
		Outlays on administration, regulation, support, provision, operation etc of recreational facilities and services that cannot be assigned to one of the preceding subgroups of group 081.
		Includes football and cricket grounds, tennis courts, golf-links, indoor sporting complexes, recreational parks and gardens, playgrounds, barbecue areas, walking and cycling paths, and sport fishing and hunting.
		Also includes outlays on: racing and gaming commissions, and lotteries commissions; national, regional or local team representation in sporting events and for equipment, coaching, training and other items needed to field a team or player; and subsidies to professional teams or individual competitors.
		Excludes predominantly cultural facilities such as zoological and botanical gardens and aquariums classified to 0829.
082		CULTURAL FACILITIES AND SERVICES
0821		LIBRARIES
		Outlays on administration, support, provision, operation etc of libraries open to the public. Includes: lending and reference libraries and book mobiles; provision of books; library archives; and support of library research.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
0822		CREATIVE AND PERFORMING ARTS
		Outlays on administration, promotion, support, provision etc of facilities and services for the creative and performing arts.
		Includes outlays on: theatres, concerts, stage productions and orchestras; and grants or other types of support to individual artists, writers, designers, composers and others working in the arts.
		Excludes outlays on cultural activities intended for distribution overseas classified to 0130 and production of cultural material intended for overseas broadcasting classified to 0830.
0823		MUSEUMS
		Outlays on administration, support, provision, operation etc of museums which store and exhibit objects illustrating antiquities, natural history etc. Includes State museums and war museums.
0824		ART GALLERIES
		Outlays on administration, support, provision, operation etc of art galleries.
0829		CULTURAL FACILITIES AND SERVICES NEC
		Outlays on administration, support, provision, operation etc of cultural facilities and services that cannot be assigned to one of the preceding subgroups of group 082.
		Includes: exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquariums and arboreta; national, regional and local celebrations; and grants to organisations engaged in promoting cultural activities.
		Excludes outlays on: cultural activities intended for distribution overseas classified to 0130; production of cultural material intended for overseas broadcasting classified to 0830; and aspects of the national estate, which are part of national parks and wildlife services, classified to 0813.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
083		BROADCASTING AND FILM PRODUCTION
0830		BROADCASTING AND FILM PRODUCTION
		Outlays on administration, regulation, support, provision, operation etc of broadcasting services and film production.
		Includes: grants, advances or other types of support for the construction or acquisition of facilities for television or radio broadcasting and for the production and presentation of broadcasting material; production of cultural material intended for overseas broadcasting; administration costs of the collection of commercial radio and television licence fees; and support of film production.
		Excludes outlays in support of cultural activities intended for distribution overseas classified to 0130.
089		RECREATION AND CULTURE NEC
0890		RECREATION AND CULTURE NEC
		Outlays on administration, support, provision, operation etc of recreational and cultural affairs and services that cannot be assigned to one of the preceding subgroups of major group 08.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
09		FUEL AND ENERGY
091		FUEL AFFAIRS AND SERVICES
0911		COAL
		Outlays on administration, regulation, planning, support, operation etc of solid mineral fuel affairs and services which concern coal of all grades, lignite and peat irrespective of the method used in their extraction, as well as conversion of these fuels to other forms such as coke or gas.
		Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.
0912		PETROLEUM
		Outlays on administration, regulation, planning, support, operation etc of petroleum affairs and services which concern oil from wells or other sources such as shale.
		Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.
		Excludes the transportation of petroleum classified to the appropriate subgroup of 12.
0913		GAS
		Outlays on administration, regulation, planning, support, operation etc of gas affairs and services which concern natural gas, liquefied petroleum gases and refinery gases.
		Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.
		Excludes the transportation of gas classified to the appropriate subgroup of 12.
0914		NUCLEAR AFFAIRS
		Outlays on administration, regulation, planning, support, operation etc of nuclear affairs and services which cover extraction as well as processing of fissionable and fertile materials and manufacture of fuel elements.
		Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.
		Excludes the disposal of radioactive wastes classified to 0732.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS :
DETAILED DESCRIPTION

MAJOR GROUP	GROUP	TITLE/DESCRIPTION
	SUBGROUP	
0919		FUEL AFFAIRS AND SERVICES NEC
		Outlays on administration, regulation, planning, support, operation etc of fuel affairs and services that cannot be assigned to one of the preceding subgroups of 091 including outlays on alternative fuels such as alcohol, wood and wood wastes.
092		ELECTRICITY AND OTHER ENERGY
0921		ELECTRICITY
		Outlays on administration, regulation, planning, support, operation etc of electricity affairs and services which concern conventional sources of electricity such as thermal, nuclear or hydro supplies, and non-conventional sources such as electricity from wind or solar heat.
		Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.
		Also includes support for the construction of dams and other works mainly designed to provide electricity.
0929		OTHER ENERGY
		Outlays on administration, regulation, planning, support, operation etc of energy affairs and services other than electricity. This mainly concerns the production of heat in the form of steam, hot water or hot air such as solar heat not used for the generation of electricity.
		Includes price control, research, dissemination of information, measures designed to reduce consumption or increase production and support in the form of advances, grants or subsidies.
099		FUEL AND ENERGY NEC
0990		FUEL AND ENERGY NEC
		Outlays on administration, regulation, planning, support, operation etc of fuel and energy affairs and services that cannot be assigned to one of the two preceding groups of 09.
		Includes outlays on measures designed to reduce consumption or increase production of both fuel and energy, for example, the National Energy Conservation Program.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	
10	AGRICULTURE, FORESTRY, FISHING AND HUNTING
101	AGRICULTURE
1011	AGRICULTURAL LAND MANAGEMENT
	Outlays on administration, regulation, planning, support, management etc of agricultural land in general.
	Includes grants, subsidies and other assistance for agricultural land clearing, reclamation and control of soil erosion.
	Also includes: land settlement schemes such as grants, interest subsidies and other assistance for farm acquisition; programs of rural debt reconstruction, farm rehabilitation and retraining displaced farmers; and provision of veterinary and pest control services.
	Excludes outlays on: agricultural water resources classified to 1012; support for research and development into problems of land conservation, reclamation, expansion etc classified to 1014; and price and income support schemes classified to 1013.
1012	AGRICULTURAL WATER RESOURCES MANAGEMENT
	Outlays on administration, regulation, planning, support, management etc of agricultural water resources.
	Includes: provision of land irrigation, rural drainage and flood mitigation systems; and subsidies, grants and advances for such work.
1013	AGRICULTURAL SUPPORT SCHEMES
	Outlays on administration, regulation, support etc of agricultural affairs designed to stabilise or improve farm prices and farmers' incomes.
	Includes outlays on: price support and marketing schemes for unprocessed agricultural products; schemes to encourage or restrict output of particular products; and subsidies to induce farmers to purchase and employ fertilisers, improved seeds and so forth.
1014	AGRICULTURAL RESEARCH AND EXTENSION SERVICES
	Outlays on administration, regulation, support, operation etc of agricultural research and extension services.
	Includes research into: land conservation, reclamation and expansion; problems of land reform and settlement; fertiliser use and other means of improving output; veterinary medicine and animal husbandry; and eradication or control of pests, vermin, plant diseases and other destructive agents.
	Agricultural extension services mainly involve the dissemination of knowledge with the principal aim of increasing productivity, improving quality of products, conserving land and reducing labour or other costs.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	
<hr/>	
1019	AGRICULTURE NEC
	Outlays on administration, regulation, support, operation etc of agricultural affairs that cannot be assigned to one of the preceding subgroups of 101.
102	FORESTRY, FISHING AND HUNTING
1021	FORESTRY
	Outlays on administration, regulation, preservation, exploitation and management etc of timber resources.
	Includes: efforts to conserve, extend or rationalise exploitation of forest resources; field management, operation or support of re-afforestation work; pest and disease control activities; and forest fire fighting and fire prevention services.
	Also includes outlays on: research into all aspects of forest management and exploitation; extension services; dissemination of information to the general public; and outlays in the form of advances, grants or subsidies in connection with commercial forest operations.
1022	FISHING AND HUNTING
	Outlays on administration, regulation, management etc of commercial fishing and hunting. Fishing covers fresh-water, ocean and coastal fishing and fish farming. Hunting covers the taking of wildlife and animal propagation, protection and preservation.
	Includes game preserves, fish hatcheries, stocking or culling activities, licensing of fishing and hunting and extension services.
	Also includes: research into wild animal and fish management and related problems of these industries; and dissemination of information.
	Excludes outlays on sport fishing and hunting classified to 0819.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP	TITLE/DESCRIPTION
GROUP	
SUBGROUP	
11	MINING AND MINERAL RESOURCES, OTHER THAN FUELS; MANUFACTURING; AND CONSTRUCTION
111	MINING AND MINERAL RESOURCES, OTHER THAN FUELS
1110	MINING AND MINERAL RESOURCES, OTHER THAN FUELS
	Outlays on administration, regulation, inspection, research, support, operation etc of activities relating to prospecting, mining and mineral resources development. In addition to metal bearing minerals these activities cover sand, clay and stone; chemical and fertiliser minerals; salt; and gem stones, asbestos and gypsum.
	Includes advances and bounties to foster mineral developments and production.
	Excludes all activities relating to mineral fuels classified to major group 09.
112	MANUFACTURING
1120	MANUFACTURING
	Outlays on administration, planning, support, regulation, inspection, promotion, operation etc of manufacturing activities and research into manufacturing methods, materials and industrial management.
	Includes outlays on: marketing schemes etc for processed primary products, such as meat, timber, dried fruits and packaged fish; factory inspection; protection of consumers against dangerous products; the boot bounty; payments supporting industrial research and development and export marketing; and maintaining liaison with manufacturers' associations and other organisations interested in manufacturing affairs and services.
	Excludes manufacturing relating to the production of fuel and energy, for example, petroleum and gas refineries, coal processing or nuclear fuel industries classified to major group 09.
113	CONSTRUCTION
1130	CONSTRUCTION
	Outlays on administration, planning, support, regulation, inspection, research, promotion etc of the building and construction industry.
	Includes outlays on inspections enforcing building standards and research into construction methods, materials and productivity affecting construction.
	Excludes outlays on specific building and construction projects such as dwellings, factories, roads, mines, farm buildings and so forth classified to the appropriate purpose category.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP	TITLE/DESCRIPTION
SUBGROUP	
12	TRANSPORT AND COMMUNICATIONS
121	ROAD TRANSPORT
1211	ROAD CONSTRUCTION
	Outlays on administration, regulation, support, operation etc of road and highway construction affairs.
	Includes: departments, bureaux or program units planning, designing, constructing, extending and improving roads and highways and associated structures such as bridges, tunnels, traffic lights and bus terminals; and supervising, licensing or regulating such work.
	Also includes outlays on research into road design, construction methods or materials and dissemination of information on road construction affairs.
	Excludes: local government road plant purchases classified to 1219; specialised police traffic control systems classified to 0311; street lighting classified to 0791, except where provision of lighting forms an integral part of road construction; and parking classified to 1213.
1212	ROAD MAINTENANCE
	Outlays on administration, regulation, support, operation etc of road and highway maintenance affairs.
	Includes: departments, bureaux or program units that maintain roads and highways and associated structures such as bridges, tunnels, traffic lights and bus terminals; and supervising, licensing or regulating such work.
	Excludes: specialised police traffic control systems classified to 0311; street lighting classified to 0791, except where its maintenance forms an integral part of road maintenance; street cleaning classified to 0732; and parking classified to 1213.
1213	PARKING
	Outlays on administration, supervision, support, provision, operation etc of both off and on street parking.
	Includes outlays on: parking attendants and inspectors; support in the form of advances, grants and subsidies for the construction and operation of parking facilities; and research into the design and efficiency of parking facilities.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
1219	ROAD TRANSPORT NEC
	<p>Outlays on administration, regulation, support, operation etc of road transport affairs and services, other than road construction and maintenance, and parking.</p> <p>Includes: local government road plant purchases; road safety, vehicle registration and driver licensing, vehicle safety inspection, size and load specifications, tariffs and passenger fares, granting of franchises and frequency of operations; subsidies, grants or advances to public trading enterprises and private sector system operators; and research and dissemination of information on road transport affairs and services nec.</p> <p>Excludes: reimbursement of public trading enterprises and private sector bus operators for concessional fares offered to students classified to 0440; traffic control involving direct action by police classified to 0311; street cleaning classified to 0732; street lighting classified to 0791; and regulation and monitoring of pollution arising from motor vehicle operation classified to 0739.</p> <p>Also excludes grants, advances, subsidies etc to motor vehicle manufacturers classified to 1120 and outlays on integrated urban transit systems where separate road transport data is not available classified to 1281.</p>
122	WATER TRANSPORT
1220	<p>WATER TRANSPORT</p> <p>Outlays on administration, planning, construction, regulation, operation etc of water transport facilities and inland, coastal and ocean passenger and freight water transport affairs and services.</p> <p>Includes: outlays on harbour facilities and navigation aids, canals, channels, dockyards, breakwaters, piers, wharves and terminals and advances, grants and subsidies for such work; and research into the design, construction etc of water transport facilities.</p> <p>Also includes: registration, licensing and inspection of vessels and crews, safety of passengers or goods, granting of franchises, tariffs and passenger fares, operation of navigational aids, pilots and tugs; subsidies, grants or advances to public trading enterprises and private sector system operators; and research and dissemination of information on water transport affairs and services.</p> <p>Excludes: control of water traffic involving direct action by police classified to 0311; customs authorities classified to 0120; grants, advances, subsidies etc to shipbuilders classified to 1120; and integrated urban transit systems where separate water transport data is not available classified to 1281.</p>

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP	TITLE/DESCRIPTION
SUBGROUP	
123	RAIL TRANSPORT
1230	RAIL TRANSPORT
	Outlays on administration, planning, construction, regulation, operation etc of rail transport facilities and long-haul, inter-urban and urban rapid transit railway affairs and services.
	Includes outlays on: planning, designing, constructing, extending and improving railways and associated structures such as terminals, tunnels, bridges etc; and research into the design, construction etc of rail transport facilities.
	Also includes: tariff and passenger fares, passenger safety and frequency of service; subsidies, grants or advances to public trading enterprises and private sector system operators; and research and dissemination of information on rail transport affairs and services.
	Excludes integrated urban transit systems where separate rail transport data is not available classified to 1281 and grants, advances and subsidies to rolling stock manufacturers classified to 1120.
124	AIR TRANSPORT
1240	AIR TRANSPORT
	Outlays on administration, construction, planning, support, operation etc of air transport facilities, air traffic control, passenger and freight services and controls on aircraft operation.
	Includes outlays on: planning, designing, constructing, extending or improving airports, runways, terminals, hangars, air navigation aids and the supervision, licensing and regulating of such work; and research into the design, construction etc of air transport facilities.
	Also includes: tariff and passenger fares, passenger safety, registration, licensing and inspection of aircraft, pilots and crews including ground crews and allocation of routes; subsidies, grants or advances to public trading enterprises and private sector system operators; and research and dissemination of information on air transport affairs and services.
	Excludes the establishment and regulation of pollution standards classified to 0739 and grants, advances and subsidies to aircraft manufacturers classified to 1120.
125	PIPELINES
1250	PIPELINES
	Outlays on administration, construction, operation etc of pipelines.
	Includes outlays on designing, constructing, extending, improving, and maintaining pipelines and associated structures, such as pumping stations, used for the transportation of petroleum, natural gas etc, or in supervising, licensing or regulating such work.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
	Also includes: registration, licensing and inspection of equipment, safety standards, operator skills and training, granting of franchises and tariffs; subsidies, grants or advances to public trading enterprises and private sector system operators; provision of equipment; and research and provision of information on pipeline transport affairs and services.
128 OTHER TRANSPORT	
1281 MULTI-MODE URBAN TRANSIT SYSTEMS	Outlays on administration, provision, support, regulation, operation etc of public transport systems where road, rail and ferry transport outlays cannot be separated. Includes: registration, licensing and inspection of equipment; safety standards and tariffs; subsidies, grants or advances to public trading enterprises; and research and dissemination of information on multi-mode urban transit systems. Excludes outlays that can be classified to a specific transport mode.
1289 OTHER TRANSPORT NEC	Outlays on administration, regulation, support, operation etc of transport affairs and services that cannot be assigned to one of the preceding subgroups in major group 12.
129 COMMUNICATIONS	
1290 COMMUNICATIONS	Outlays on administration, provision, construction, regulation, operation etc of communication affairs and services including postal, telephone, telegraph, cable and wireless communication systems and communication satellites. Includes outlays on: planning, designing, constructing, extending and improving communication systems; development and administration of regulations; assignment of frequencies; specification of markets to be served; and setting of tariffs. Also includes outlays on: research into communication equipment and technology; information dissemination services; and grants, advances and subsidies for communication equipment and services. Excludes radio and television broadcasting systems classified to 0830, and water or air navigation aids classified to 1220 and 1240 respectively.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
13	OTHER ECONOMIC AFFAIRS
131	STORAGE, SALEYARDS AND MARKETS
1311	STORAGE
	Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation etc of storage and warehousing.
	Includes: grants or other assistance for the provision or operation of storage facilities, such as grain elevators, bulk sugar terminals, wool stores, and government bonded warehouses; and development and monitoring of storage and warehousing regulations.
	Excludes the development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to 1390.
1312	SALEYARDS AND MARKETS
	Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation etc of yards and markets where sales of rural produce, livestock and other goods are conducted.
	Includes fishmarkets, produce markets and saleyards.
	Excludes the development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to 1390.
132	Tourism and Area Promotion
1320	Tourism and Area Promotion
	Outlays on administration, regulation, planning, development, research, support, operation etc of tourism and area promotion to attract tourists. Also covers local government promotion to attract development.
	Includes outlays on: tourist bureaux both in Australia and overseas, information offices, caravan parks and camping areas; and liaison activities with transportation establishments, the hotel and restaurant industry and other industries benefiting from the presence of tourists.
	Excludes outlays on national parks and wildlife services classified to 0813.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
133	LABOUR AND EMPLOYMENT AFFAIRS
1330	LABOUR AND EMPLOYMENT AFFAIRS
	Outlays on administration, support, regulation, research etc of labour and employment affairs.
	Includes: regulation of working conditions; conciliation and arbitration; operation of employment offices; apprenticeship training; schemes to promote employment, such as unemployment relief grants through NEAT, CYSS, YESS and other similar schemes that cannot be allocated to specific industries; anti-discrimination programs; training programs designed to facilitate entry into the workforce of people currently not employed or in need of retraining; and other programs in which general labour affairs is the chief component.
	Excludes labour and employment affairs of a particular industry classified to the purpose which the industry serves.
139	OTHER ECONOMIC AFFAIRS NEC
1390	OTHER ECONOMIC AFFAIRS NEC
	Outlays on administration, regulation, promotion, research, operation etc of distributive trades. Includes: consumer interest and protection affairs; licensing, sales practices, labelling of packaged food and other goods intended for household consumption; regulation of weights and measures including metric conversion; price control and rationing schemes operating through retailers or wholesalers; wholesale or retail shop inspection; and all services relating to distributive trade affairs and services nec. Excludes: affairs related to storage and warehousing classified to 1311; and price control and rationing schemes which can be identified with a specific industry subgroup, eg petroleum and gas classified to 091.
	Outlays relating to the hotel industry. Includes licensing, liquor control commissions, and all hotel and restaurant affairs nec.
	Outlays on administration, regulation, promotion, support, research, operation etc of general economic and commercial services. Includes: economic and commercial matters which cannot be allocated to a functional subgroup, such as general regulation of monopolies and other restraints on trade and market entry and foreign commercial affairs; weather bureaux; patent offices; survey institutions. Excludes economic and commercial services classified to a particular industry.
	Outlays relating to other economic affairs and services nec.

GOVERNMENT PURPOSE CLASSIFICATION FOR GOVERNMENT FINANCE STATISTICS:
DETAILED DESCRIPTION

MAJOR GROUP GROUP SUBGROUP	TITLE/DESCRIPTION
14	OTHER PURPOSES
141	PUBLIC DEBT TRANSACTIONS
1410	PUBLIC DEBT TRANSACTIONS
	Outlays on underwriting and floating of government loans and interest payments, including interest on government securities or under special credit arrangements with other countries.
	Excludes administrative costs of public debt management classified to 0120.
142	GENERAL PURPOSE INTER-GOVERNMENT TRANSACTIONS
1420	GENERAL PURPOSE INTER-GOVERNMENT TRANSACTIONS
	Grants or advances by one government to another that cannot be allocated to purpose.
143	NATURAL DISASTER RELIEF
1430	NATURAL DISASTER RELIEF
	Outlays on administration, planning, support, provision etc of programs concerned with the immediate relief of victims of fires, floods, droughts, cyclones and other natural disasters, and with the initial restoration of community services and facilities.
	Includes outlays on food, materials, equipment etc used in connection with natural disasters.
	Excludes: maintenance of state emergency services, such as through local government contributions, classified to 0390; state emergency service operations that cannot be allocated to natural disaster relief classified to 0399 or 0629; relief of victims of man-made disasters classified to 0629; reconstruction activities following man-made disasters classified to purpose; and long term reconstruction and relief activities following natural disasters classified to purpose.
149	OTHER PURPOSES NEC
1490	OTHER PURPOSES NEC
	Outlays that cannot be assigned to one of the major groups 01 to 13 and the preceding subgroups of major group 14. Includes: transactions relating to plant and equipment which cannot be classified to specific purposes and residual items (such as the cost of works on private land, purchases of land and buildings, the rent of premises, works depots and engineering and employment overheads) that cannot be classified to purpose.